

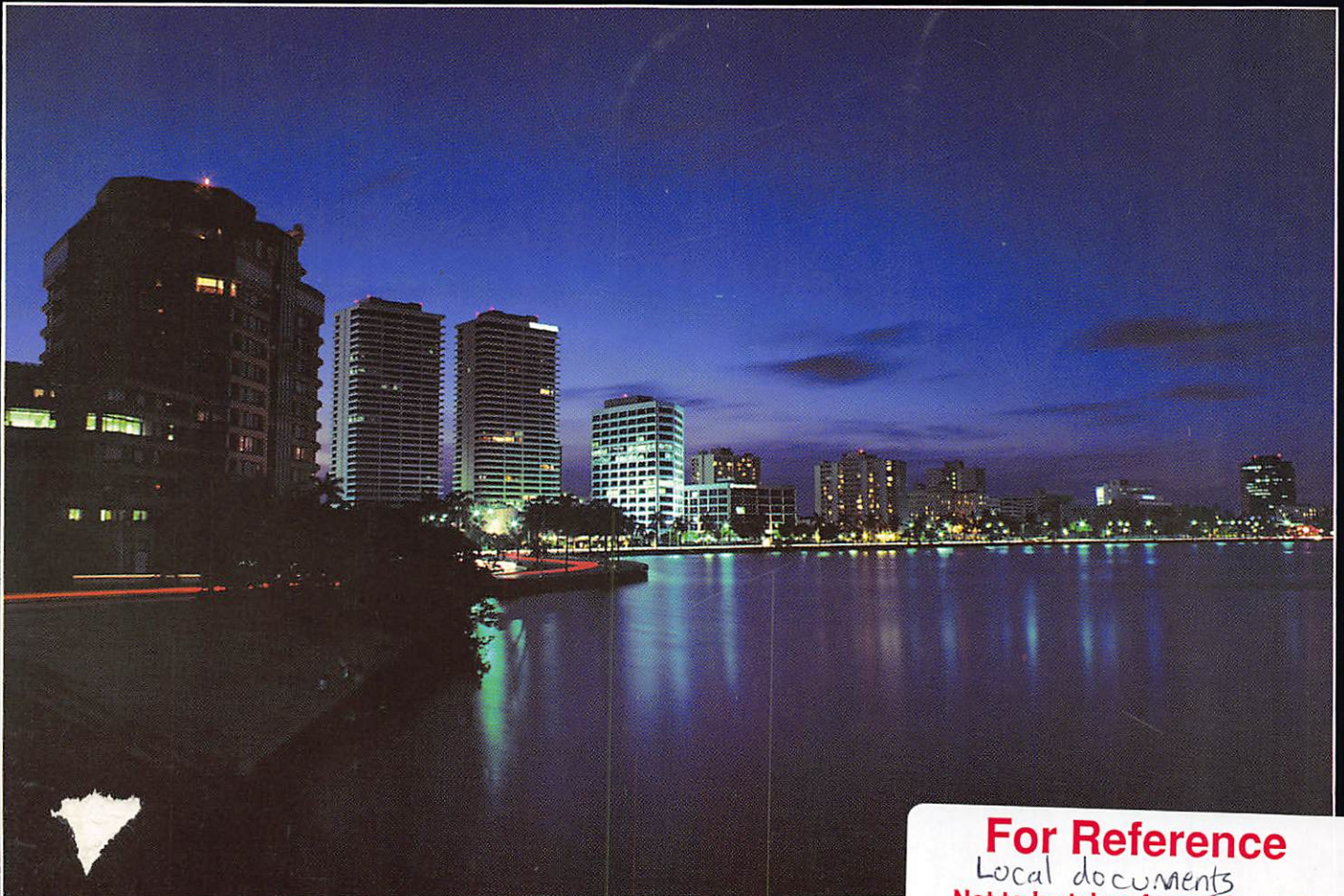
PBC FIN BB 1990/91

Palm Beach County
Budget in Brief

Board of County Commissioners Budget in Brief



Fiscal Year
1990-91



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BUDGET IN BRIEF 1990 - 91

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BUDGET IN BRIEF
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PALM BEACH COUNTY

SECTION A
BUDGET MESSAGE

FISCAL YEAR 1990-91 BUDGET

PAIM H. CH. CO. 1911

Board of County Commissioners

Carol J. Elmquist, Chairman
Karen T. Marcus, Vice Chair
Carol A. Roberts
Ron Howard
Carole Phillips

County Administrator

Jan Winters

Office of Financial Management & Budget



October 1, 1990

The Honorable Carol J. Elmquist, Chairman
and Members of the Board of County Commissioners

Commissioners:

I am pleased to present for your review and consideration the Final 1990-91 Budget. The total budget is \$1.592 billion, an increase of \$144.6 million, or 10.0%, from 1989-90. Approximately \$42 million of the increase is for debt service and capital improvements, mostly in the enterprise, (non-taxing) funds. The majority of the total budget is one-time capital projects, carryover for multi-year capital projects, interdepartmental charges and interfund transfers. The net operating budget is \$541.3 million, an increase of about 6.3%.

Property taxes have been approved at \$1.8 million below rollback. The overall property valuation increased by 7.8% for the 1990 tax roll, of which 5% is due to new construction. Applying the approved millage to the increased valuation of the "typical" single-family home assessed at \$100,000 with a \$25,000 homestead exemption, results in a decrease in the 1990-91 County property tax as is shown in the following table.

| <u>Countywide</u> | <u>1989-90</u> | <u>1990-91</u> | <u>Increase (Decrease)</u> | <u>% Change</u> |
|-------------------|----------------|----------------|--------------------------------|-----------------|
| Taxable Value | \$75,000 | \$77,100 | \$2,100 | 2.8 |
| Aggregate Millage | 5.7007 | 5.5116 | (.1891) | (3.3) |
| Property Taxes | \$427.55 | \$424.94 | (\$2.61) | (.6) |

The budget document is intended as a management tool. Perhaps the best way to evaluate management effectiveness is to focus on the operating budget over a several year period and remove the year-to-year fluctuations in capital items. Over the last five years, the net operating budget has increased \$218,557,000 or 67.3%. The portion of the net operating budget under the control of the Board of County Commission is proposed to increase in 1990-91 to \$384,395,606, an increase of only 4.6% over FY 1989-90. Over five years, the increase is 49.5%. We should not forget that over the same period of time, Palm Beach County grew at 101.7 persons per day, or 26%. During the same period, the unincorporated population grew at over 35%. When the influences of population growth and inflation (4.6%) are factored out to attain the most accurate comparison, the net operating budget for the entire County government for 1990-91 shows a 1.5% reduction. Over the last five years, this comparison shows an increase of 8.9%. However, the departments under the control of the Board of County Commission shows a "real" reduction in net operating budget of 3.9% for 1990-91 and a reduction of 3.0% over the five year period.

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LETTER to Members of County Commission
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The 1990-91 budget reflects a net of 20 new positions from last year. Over the last five years, the County added 2,000 positions, a 35.4% increase, or an average of 400 new positions per year. Forty percent of all the new positions were in the Sheriff's Office, primarily the result of a policy decision to reduce response time for road patrols. In preparing this year's budget, we cut 95 positions (of which 43 are currently filled) under the Board of County Commission. However 56 new positions were added for a net reduction of 39 positions. Over the last five years, there has been an increase of 1,013 positions in Board controlled departments. This approximately represents a 5% increase per year, or an average of about 203 positions per year. Interestingly, BCC employees per 1,000 population for FY 1991 is the lowest in four years. When we exclude Water Utilities and Planning, Zoning & Building, two enterprise funds operating solely within the unincorporated area which is growing at a much faster rate than the County overall, we find BCC employees per 1,000 population have actually declined the last five years.

The following table summarizes the positions eliminated from the Board controlled departments.

POSITIONS DELETED FROM FY 1991 BUDGET, BY DEPARTMENT

| <u>DEPARTMENT</u> | <u>NUMBER OF POSITIONS</u> | <u>POSITION STATUS</u> | |
|---|--------------------------------|------------------------|---------------|
| | | <u>Vacant</u> | <u>Filled</u> |
| Airports | 3 | | 3 |
| Community Services | 20 | 1 | 19 |
| County Administration | 1 | 1 | |
| County Attorney | 2 | 2 | |
| County Commission | 1 | | 1 |
| Employee Relations & Personnel | 6 | 5 | 1 |
| Engineering & Public Works | 19 | 17 | 2 |
| Facilities Planning, Design and Construction | 5 | 4 | 1 |
| Fire-Rescue | 1 | 1 | |
| General Services | 3 | 2 | 1 |
| Parks & Recreation | 3 | | 3 |
| Public Affairs | 1 | | 1 |
| Public Safety | 6 | | 6 |
| Planning, Zoning & Building | 16 | 13 | 3 |
| Purchasing | 1 | | 1 |
| Water Utilities | 7 | 6 | 1 |
| TOTAL | 95 | 52 | 43 |

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The majority of filled positions are in Community Services, and represent jobs being phased out as the Health Care District takes over responsibilities of indigent eligibility determination. The other reductions were mostly in Planning, Zoning & Building, Engineering, and Water Utilities - the three departments most affected by construction slowdown. A number of mid-management positions were deleted, including assistant department directors, division heads, and assistant division heads.

Budget Highlights

Revenues

Several major revenue sources will continue to be affected by local economic conditions. Sales Taxes are projected to increase by \$1.87 million; Impact Fees are budgeted for \$23.5 million - down by approximately \$8.57 million from FY 1990; and Building Permit Fees are expected to drop by \$1.6 million from the amount budgeted for FY 1989-90. Collection of Impact Fees are expected to fall short of the amount budgeted in the current fiscal year by \$12.56 million, or 39%. With the reduced demand from new growth, some capital projects will be delayed.

The Utility Tax rate on electricity and gas will increase from 8.5% to 9.0% effective October 1, 1990; the rate on telecommunications will remain at 7.0%. Despite the increase in the tax rate, the overall utility tax revenues forecast for FY 1990-91 are \$1.2 million less than the amount included in the FY 1989-90 budget. This downward adjustment was necessary in order to correct the revenue estimate for the tax on telecommunications.

On the positive side of the ledger, the County will soon receive approximately \$3 million as part of the State of Florida's refund of service charges on the Constitutional Gas Tax. This settlement, which was the result of declaring the service charge unconstitutional, was unanticipated and will increase our carry forward into the 1991 fiscal year.

Airports

The Airport Department's operating budget increased by \$7.34 million, or 14.8%, over FY 1989-90. The Department added a net of nine (9) new positions to address increased workload associated with the operations and maintenance of the new terminal and airfields.

Ten (10) deputy sheriff positions were eliminated and five (5) dispatchers were substituted in response to a study conducted by the Department of Airports which indicated that the level of security provided at Palm Beach International Airport exceeds industry norms. This staffing reduction generates savings of approximately \$225,000 per year.

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Constitutional Officers

The five Constitutional Officers as a group account for an increase in funding requirements of \$18.02 million. Included in this increase are the costs associated with sixty (75) new positions. The budget of each Officer is discussed below.

Clerk of the Circuit and County Courts

The Clerk has requested the Board of County Commissioners fund \$21.3 million of his budget for FY 1990-91. This is an increase of \$4.27 million, or 26%, over the budget for FY 1989-90. Increases in base budget data processing costs account for \$2.2 million and costs associated with twenty-seven (27) new positions add another \$662,000. In addition, \$179,000 is budgeted for new equipment.

Property Appraiser

The Appraiser's budget request reflects a 4.2% increase over the FY 1989-90 appropriation. No new positions are included in this increase.

Sheriff

The Sheriff's FY 1990-91 budget of \$112.7 million is almost \$13 million, or 13%, over the FY 1989-90 budget. A large portion of the budget increase is due to state mandated coverage for retirement and health care. The budget also includes funding for 35 new positions. This increase is net of 10 positions that were eliminated from the PBIA security detail. Ten new positions are for corrections officers at the D&D Courthouse.

Sheriff's Deputies will continue to assist the Health Care District in FY 1990-91 by staffing the emergency air ambulance, which forms part of the Trauma Center. The anticipated cost of \$832,354 is included in the budget, and will be offset by revenues from the Health Care District. Ten new positions have been budgeted to provide this service.

Funding for capital projects amount to \$1.7 million. These funds will be used to lease-purchase 129 vehicles, or 55 less vehicles than were funded in FY 1989-90. The Sheriff's final draw for FY 1989-90 will be reduced by \$300,000 in order to carry over funds to acquire communication dispatch software.

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Supervisor of Elections

The Supervisor of Elections has requested a budget of \$2.8 million for FY 1990-91. This is an increase of \$466,000, or 19.8%, over the 1989-90 budget. This increase is primarily due to two elections scheduled in FY 1990-91 as opposed to one election in the current year and the purchase of a new computer system. Costs will increase for pollworker salaries and postage due to the two elections. In addition, the Voting Equipment Division is expected to move from its current location on Airport Property, resulting in a \$112,000 rent increase.

Tax Collector

The Tax Collector's budget is proposed to increase from \$12.1 million in FY 1989-90 to \$12.7 million in FY 1990-91. Thirteen (13) new positions are included in this 5% budget increase.

Co-Tran

The County's General Fund subsidy to the mass transit system is budgeted for \$5.52 million in FY 1990-91 compared to a projected transfer of about \$6.0 million in the current fiscal year. Our commitment to the Tri-County Commuter Rail Feeder Bus Service will increase from \$1,055,700 in FY 1989-90 to \$1,476,305 in FY 1990-91, an increase of 40%.

Community Services

A recently completed management study by OFMB documented substantial costs for indigent health care that are included in the current year's operating budget. As a result of the study, the Health Care District will assume responsibility for determining indigent eligibility and will reimburse the county for pharmacy operations. In addition, the District will begin paying for the communication and janitorial services that the County provides to the Health Department. These transferred costs total more than \$2 million and will affect twenty (20) employees in the Human Services Division.

County Commission

In FY 1991, the Board of County Commissioners will be expanded to include two additional Commissioners. A plan to establish seven single-member districts was approved by voter referendum in November, 1988 and adopted by the Board of County Commissioners in 1989. It is projected that \$42,400 will be required during FY 1989-90 and \$410,000 for FY 1990-91 to set-up and staff these two additional offices. Eight (8) new positions

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(including the two new Commissioners) will be added to the County Commission complement. The Commission budget will increase from \$1.32 million in FY 1989-90 to \$1.68 million in FY 1990-91.

County Library

The Library's FY 1990-91 operating budget has been reduced below the current year level by \$143,200. This net reduction has been achieved by funding the purchase of books and library material with impact fees.

Capital projects included under the Library's Expansion Program will be continued as scheduled. Impact fees are estimated to bring in an additional \$650,000 which will be used to purchase additional books and library material. Construction of the South Bay Library is also scheduled for completion in FY 1990-91.

Engineering & Public Works

The Department's operating budget for FY 1990-91 represents less than a 1% increase over the FY 1989-90 budget. This small increase is indicative of the downturn in development activity. Nineteen (19) positions were deleted from the Department's base budget as a direct result of this downward trend. Other accounts, notably work order materials, were reduced below prior year funding levels. It is anticipated that the retrenchment will have minimal, if any, impact on service delivery.

The budget includes \$247,700 for supplemental machinery and equipment in the Traffic Division.

Fire-Rescue

The Fire-Rescue operating budget is up by \$1.2 million, or about 2%, over FY 1989-90. This increase is largely attributable to escalating personal services costs. State mandated increases for special risk retirement contributions account for more than \$1.1 million of the increase. As the County's management team continues to negotiate a new agreement with the bargaining unit (International Association of Firefighters), a process which began in August, 1989, it is anticipated that personnel costs associated with the Fire-Rescue Department will remain a dominant factor in determining the size of the Department's budget.

In FY 1990-91, the Department will be contracting its services out to the Health Care District to provide paramedics for the trauma helicopter unit. This will result in the addition of eight (8) new positions to replace those assigned to the trauma unit.

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The capital budget includes an additional \$458,000 for the completion of design and acquisition of land for the Fire-Rescue Complex at Section Six and \$550,000 to acquire land and complete the construction of Station 12.

General Services

The FY 1990-91 budget (\$26.67 million) is a relatively slight increase over the current year funding level (\$26.04 million). Although five (5) new positions were added, a net decrease of seven (7) positions resulted due to the reorganization of the Building Services Division and from positions that were eliminated in the across-the-board cuts. Building Services had previously performed extensive construction and renovation work; henceforth, the primary function of the Division will be preventive and remedial maintenance.

The new positions include three (3) workers to maintain the D&D Center and the Airport Center Buildings and two (2) positions in Communications which will result in net annual savings associated with telephone installation and repair. New costs in the FY 1990-91 budget will also include \$60,000 for contract janitorial services for the Airport Center Building and \$30,000 for a roofing consultant.

Judicial

Although costs associated with the Courts, Public Defender, and State Attorney will increase only 3.5% over the current year, the cost of court appointed attorneys continues to escalate. This budget line is increasing \$563,450 from \$1,686,550 to \$2,250,000, or 22.4%.

The Law Library budget has increased \$77,000, or 19.3%. This is due primarily to the funding of a new position for the South County Library.

Three new judges are scheduled to come on line during FY 1990-91.

Parks & Recreation

The budget for the Department will increase to \$17.99 million, up \$1.73 million (or 10.7%) over the current year budget. Over \$400,000 of this increase is attributable to Southwinds Golf Course, an enterprise activity.

A portion of the increase stems from the transfer of seven positions into the Department from other County departments. Six Carpenter positions were transferred from General Services and one Fiscal Clerk was transferred from Engineering.

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Profits generated by the Southwinds Golf Course will be used to lessen the ad valorem impact associated with the Department's capital projects. Tax requirements were reduced by \$250,000 by reprogramming a portion of the Reserve Account. Funds (\$100,000) previously budgeted in Capital Outlay for improvements of athletic fields, roads, and parking have been moved to the operating budget.

It is possible that two new facilities could be opened toward the end of the 1990-91 fiscal year and, if this occurs, additional positions and funding would be required. Okeeheelee Racquet Complex will require eleven positions (5 FTEs) and the South County Civic Center will need six positions (5 FTEs).

Planning, Zoning and Building

The FY 1990-91 budget for the PZ&B budget totals approximately \$23 million, or about 1.3% less than the current year funding level. Cost increases for salary adjustments were largely offset by the elimination of 16 positions in the Department. The budget includes \$500,000 for automation, \$300,000 for a new telephone system, and \$116,000 for moving costs.

Building permit revenues of \$7 million are projected for FY 1990-91. This amount represents a decline of \$1.6 million from the current year budget. Franchise Fee revenues used to fund the Planning and Zoning Divisions will increase from about \$5 million in the current year to \$8 million in FY 1990-91.

Public Safety

The total budget recommended for the Department is slightly less (2.5%) than the current year budget. The FY 1989-90 budget is \$18.0 million compared to \$17.5 million for FY 1990-91. This reduction reflects the transfer of 16 positions from the Youth Services Division to the Clerk of the Court. Four positions and \$282,000 in new equipment were added to the budget as a result of the new Animal Shelter which is now projected to open in July, 1991. Rent costs increased by about \$367,000 for office space at the D&D Center and Prospect Place and charges for MIS charges increased the budget by \$120,000.

These cost increases were partially offset by the elimination of three positions that were funded in previous budget years.

Roads

Approximately \$28 million in ad valorem taxes will be used to fund the road program during FY 1990-91. This amount represents a \$7 million increase in

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ad valorem funding over FY 1989-90. Total FY 1990-91 funding for the road program is \$60 million, or \$17 million under the revenues identified in the Comprehensive Plan. When the budget was first put together, we withheld the scheduled increase in ad valorem so we could use the Local Option Sales Tax, if it was approved. We believe we can continue with the current level of funding for one more year. This will allow us the opportunity to lobby for additional local gas taxes, now that the State has met its needs. If we are unsuccessful in the 1991 session, the FY 1991-92 budget should include a higher level of local funding for the road program. In addition to property taxes, the road program is funded by the following sources: Impact Fees (\$14.4 million), Gas Tax (\$14.82 million), Interest (\$3.84 million) and Sales Tax (\$1 million). This level of funding will construct approximately 36.2 lane miles.

Affordable Housing

In response to the Housing Element policies approved in the Comprehensive Plan, the budget includes \$3 million in new ad valorem funding be provided for the Affordable Housing program. These funds will be supplemented by \$2.2 million in carryover funds from the FY 1989-90 budget for a combined total of \$5.2 million. In addition, approximate \$1.8 million is available in Housing and Community Development funding for substandard housing and relocation costs.

Substantial expenditures program expenditures are anticipated to be incurred in connection with the Palm Glades housing project in Belle Glade.

Comprehensive Plan

Ad valorem taxes budgeted for FY 1990-91 are \$40.2 million, or 12.6%, less than programmed in the Comprehensive Plan. Total operating expenditures are budgeted at \$10.8 million higher than costs projected in the Comprehensive Plan. The FY 1990-91 budget maintains the service levels identified in the Plan.

Unfunded Items

During this tight budget year, many needs will go unmet. It has been necessary to deny numerous funding requests which could improve or increase the level of County services. Operating budget requests submitted by tax funded Board departments totalled \$316.03 million, of this amount \$292.97 million survived the cuts. In the capital budget, Board departments requested \$64.52 million excluding the road program for new project funding; only \$7.7 million in capital projects are recommended in the 1990-91 budget year. Some of the unfunded requests are listed on the following page.

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Unfunded Items

Operating Budget

| | |
|--|-------------|
| Affordable Housing | \$2,000,000 |
| Financially Assisted Agencies (requests by new agencies) | 1,300,000 |
| Judicial (replacement equipment and renovations) | 1,050,000 |
| Library (to maintain level of service) | 707,810 |
| Parks & Recreation (Okeeheelee Park Improvements) | 370,000 |
| Co-Tran (Tri-Rail Shuttle) | 295,261 |

Capital Budget

| | |
|-------------------------------------|------------|
| Road Program | 17,000,000 |
| County Home - Various Improvements | 8,861,000 |
| Emergency Operations Center | 6,230,000 |
| Land Purchases | 5,946,000 |
| Youth Affairs (Sabal Palm) Building | 3,500,000 |
| Belle Glade Governmental Complex | 2,000,000 |
| Stockade Expansion | 2,000,000 |
| Motor Pool Body Shop | 884,000 |


Conclusion

Balancing this budget has been difficult and cuts in some departments and programs were necessary. Continued funding of the County's aggressive road building program and major increases for debt service and special risk pension costs could have not been accomplished without retrenchment in other portions of the budget. However, the decisions leading to these choices were part of a conscious and deliberate process.

Given the fiscal constraints we are operating within, I believe the budget is a responsible document which preserves the overall level of services we have presently adopted in our Comprehensive Plan. I am grateful to the Board of County Commissioners, Constitutional Officers, the Budget Oversight Task Force and others who participated in the detailed development of this budget, including department directors, staff of the Constitutional Officers, and especially the Director and the staff of the Office of Financial Management and Budget.

A line item budget, showing budget detail by cost center, object of expenditure, and appropriation type, has been provided to the Clerk of the Circuit Court for the official record. Should you have any questions or require additional information prior to the beginning of the budget workshops, please let me know.

Respectfully submitted,


Jan Winters

SECTION B
INTRODUCTION

WILLIAM
ESTABLISHED

INFORMATION ABOUT PALM BEACH COUNTY

History

Many years ago, when the area comprising Palm Beach County was part of Dade County, an election was held to determine whether the seat of county government should remain in Miami or be moved north. The people in the northern (Palm Beach) end of the county outvoted those in the southern (Miami) end, in favor of moving the county seat to Juno, at the upper end of Lake Worth. Later, when the population of Miami grew sufficient to offset the population of the Palm Beach area, permission was granted for the return of the county seat to Miami.

As legend has it, the relocation of the county seat from Juno back to Miami brought about a mild revolt on the part of our area's residents. On a dark and infamous night, some of our more enterprising citizens raided the new county courthouse in Miami and made a successful retrieval of the records. Unfortunately, as fate would have it, a court injunction caused a return of their "trophies of war."

Palm Beach County is 80 years old this year. When the first Palm Beach County Commission first met on July 6, 1909, the County had a population of approximately 5,500 and was about twice its present size (encompassing parts of what are now Broward and Okeechobee Counties and all of the present Martin County). West Palm Beach, dating from 1894, was the only incorporated municipality in the County.

Primarily a quiet agricultural community at its birth, with a small enclave of winter visitors on Palm Beach, the County experienced a major land boom in the 1920s, again after World War II, and the latest surge in growth which began in the early 1970s.

Our estimated current population is 898,800 with projections of 1.4 million by the year 2020.

Fertile land and a sunny climate, motivating forces for the continuation of agriculture and tourism as two of the County's economic mainstays throughout its 80-year history, have also stimulated the growth of the area's construction industry and influenced major technological firms to locate within our borders, further bolstering the County's population and its tax rolls.

Services Provided

The County provides a wide range of services including law enforcement, fire protection, conservation and resource management, public improvements, libraries, employment opportunity and development, health, welfare, parks and recreation facilities, planning and zoning, transportation and general administrative services.

PALM BEACH COUNTY

Form of Government

Palm Beach County is a political subdivision of the State of Florida, governed by the State Constitution and general laws of the State of Florida.

The legislative and governing body of the County is the five-member Board of County Commissioners. Each County Commissioner is elected on a county-wide basis for a four-year term of office and each County Commissioner is a resident of one of five Commission Districts. The Commission elects a chairperson who serves as presiding officer.

Effective November, 1990, the Board of County Commissioners shall be comprised of seven single member districts. This change in the charter was approved by voter referendum on November 8, 1988.

The Clerk of the Circuit Court is the clerk and chief financial officer for the Commission. As a result of a County-wide general election of November 6, 1984, Palm Beach County became a Home Rule Charter County on January 1, 1985, operating under a County Manager form of government with separation of legislative and executive functions. The County Administrator is responsible for the operations of all departments of the County, except the elected Constitutional officers, joint State/County agencies and staff departments that report directly to the Commission.

Economic Trends

Palm Beach County is Florida's largest county in area, fifth in population and tenth in density. Growth has been the major influencing factor of the County in the last several years. Population has increased 150% since 1970 and the total non-exempt property valuation has increased 44% in the last five years.

Tourism and agriculture, together with the related service industries, are the leading sources of income for the County's residents. The County government is making a concentrated and continued effort to increase the number of visitors to our area each year. The "Glades" region is one of the nation's most productive agriculture areas. Sugar cane and vegetables account for 73% of the total crop production. Manufacturing, primarily electronics and other high tech products, also plays an important role in the County's economy. Over the last ten years manufacturing has accounted for 12% of the total non-agricultural employment. The school system, State of Florida, and the County are the largest employers in the public sector.

Assessed Valuation

The County's non-exempt assessed valuation for County-wide millage purposes of \$48.4 billion represents an increase of 7% over the preceding year. This is due to the continued growth of property values and the efforts of the Property Appraiser's office to keep all property appraised at 100% of its fair market value as required by state law.

Property tax levies for the Board of County Commissioners for the last five years were distributed as follows: (amounts are per \$1,000 assessed value)

| <u>Fund</u> | <u>1990-1991</u> | <u>1989-90</u> | <u>1988-89</u> | <u>1987-88</u> | <u>1986-87</u> | <u>1985-86</u> |
|------------------|------------------|----------------|----------------|----------------|----------------|----------------|
| General Fund | 2.1403 | 2.3004 | 2.2502 | 1.9613 | 2.0809 | 2.1808 |
| Special Revenue | 1.7854 | 1.7189 | 2.1401 | 2.0109 | 1.7002 | 1.3909 |
| Capital Projects | .6660 | .6238 | .3492 | .4599 | .5500 | .6236 |
| Debt Service | <u>.2397</u> | <u>.2473</u> | <u>.3167</u> | <u>.3541</u> | <u>.2879</u> | <u>.3325</u> |
| Total Tax Rate | 4.8314 | 4.8904 | 5.0562 | 4.7862 | 4.6190 | 4.5271 |

Debt Administration

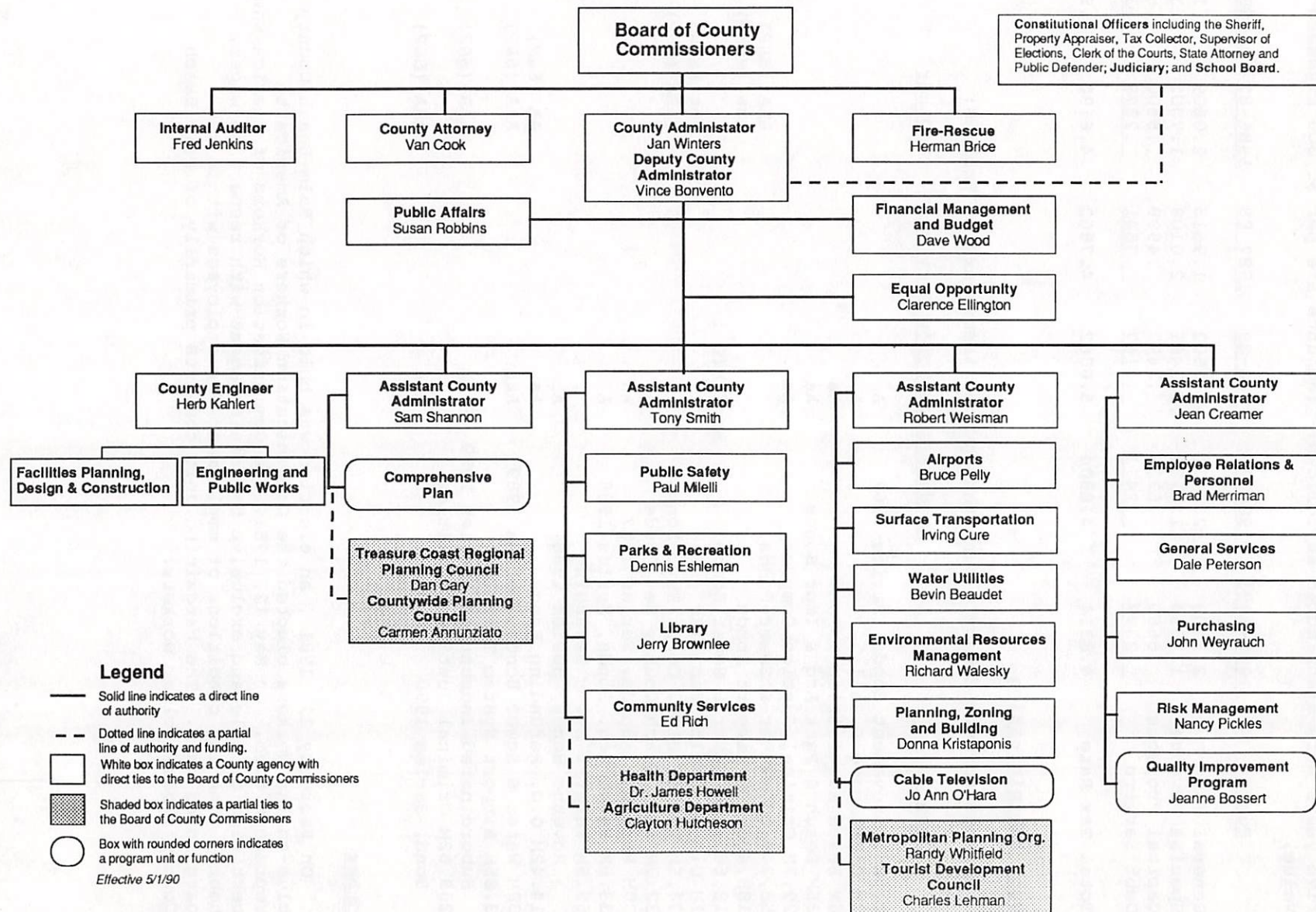
Ratings for the County's outstanding bond issues are as follows:

| <u>Bond Issue</u> | <u>Moody's Investor's Service</u> | <u>Other</u> |
|--------------------------------------|-----------------------------------|--------------|
| 2.5M Improvement Bonds, Series 1967 | A | |
| 7M Courthouse & Jail | A | |
| 6M Beach Acquisition | Aa | |
| 35M Beach & Park Acq & Impr Bonds | Aa | |
| 29.7M Criminal Justice Complex | Aa | |
| 56,745,000 Water & Sewer Bonds | | AAA (S&P) |
| 188,400,000 Airport Bonds | | Aaa (MBIA) |
| 18,645,000 Water & Sewer Bonds | Aaa/VMIG 1 | |
| 1M Glades Health Facility | | Not Rated |
| 24.5M Public Bldg. Corp. Rev. Bonds | | AAA (S&P) |
| 32.7M Palm Beach County Rev Bonds | A | |
| 30M Park Dev. Bonds, Series 1987 | Aa | |
| 33.6M Beach Acq. Bonds, Series 1986 | A | |
| 59.5M Water & Sewer Refunding | | |
| Revenue Bonds, Series 1986 | A | |
| 14.42M G.O. Refunding Bonds | Aa | AA (S&P) |
| 38M Water & Sewer Bonds, Series 1989 | Aaa | AAA (S&P) |
| 3.85M Airport System Taxable | | |
| Subordinated Indebtness, Series 1989 | Aaa | AAA (S&P) |
| 233.62M Criminal Justice Facilities | | |
| Bond, Series 1990 | Aaa | AAA (S&P) |

Other

On February 11, 1981, an election was held in which Palm Beach County's blue-collar workers elected the Communication Workers of America to represent them. On May 12, 1981, the Communication Workers of America was certified as sole and exclusive bargaining agent with respect to wages, hours, time and conditions of employment for employees within the bargaining unit. The bargaining unit consists primarily of Palm Beach County's blue-collar workers.

Palm Beach County Board of County Commissioners Organizational Structure



PRINCIPAL OFFICIALS

BOARD OF COUNTY COMMISSIONERS

CAROL J. ELMQUIST
County Commission Chairman
District #3

KAREN T. MARCUS
County Commission Vice Chair
District #1

CAROL A. ROBERTS
County Commissioner
District #2

RON HOWARD
County Commissioner
District #4

CAROLE PHILLIPS
County Commissioner
District #5

APPOINTED OFFICIALS

COUNTY ADMINISTRATOR Jan Winters

COUNTY ATTORNEY Van B. Cook

INTERNAL AUDITOR Fred Jenkins

CONSTITUTIONAL OFFICERS

John B. Dunkle
CLERK OF THE COURT

Jacqueline Winchester
SUPERVISOR OF ELECTIONS

Allen C. Clark
TAX COLLECTOR

Rebecca Walker
PROPERTY APPRAISER

Richard P. Wille
SHERIFF

PALM BEACH COUNTY**BUDGET PHILOSOPHY AND PROCESS****PHILOSOPHY**

Palm Beach County is committed to providing high levels of service to its residents, at the lowest possible cost, in order to minimize taxpayer burden. In developing the County's financial plan, or budget, attention is first given to assuring that the budget will be in balance, both on an overall basis and in each of the County's funds. Any potential imbalances are eliminated by the County Administrator before the Tentative Budget is presented to the Board of County Commissioners for consideration and adoption at Public Hearings.

PROCESS**Fiscal Year**

Palm Beach County's Budget is based on a fiscal, rather than calendar year. The fiscal year begins on October 1 and ends on September 30. Thus, FY 1990-91 runs from October 1, 1990 through September 30, 1991.

Statutory Requirements

In the State of Florida, county budgets are governed by State Statutes. Chapter 129 of the Florida Statutes, entitled "County Annual Budget", specifically directs that (among other requirements) a budget be prepared annually, and that it must be balanced. It further provides for amendment of the budget in limited circumstances, and prohibits expenditures in excess of budgeted amounts.

Funds Included

The County's budget is consolidated, and presents planned disposition of all available resources in all funds. The total budget is appropriated by the Board of County Commissioners, as the adopted financial plan for the County in the ensuing fiscal year.

Basis of Accounting

The accounts of the County are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts which comprise its assets, fund equity, revenues and expenditures or expenses.

The modified accrual basis of accounting is used for Governmental Funds (General, Special Revenue, Debt Service and Capital Project). Revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which services or goods are received and liabilities are incurred.

Revenue is considered available when it is collectible during the current period, and the actual collection will occur either (1) during the current period or (2) after the end of the period but in time to pay

current year-end liabilities. Generally, property taxes, grants and interfund transfers are accounted for on a modified accrual basis. Revenue is generally considered to be measurable if it has the ability to provide a reasonable estimate of actual cash flow. Expenditures, for the most part are recorded on an accrual basis because they are measurable when they are incurred.

In Proprietary Funds (Enterprise and Internal Service), the accrual basis of accounting is used. Revenues are recognized in the accounting period in which they are earned and become measurable. Expenditures are recognized in the accounting period in which they are incurred.

The essential elements of the accrual accounting method include the (1) deferral of expenditures and the subsequent amortization of the deferred costs (prepaid expenses, supplies, etc.) (2) deferral of revenues until they are earned (property taxes received in advance) (3) capitalization of certain expenditures and the subsequent depreciation of the capitalized assets (depreciation of the cost of machinery), and (4) accrual of revenues that have been earned and expenses that have been incurred.

Adoption Process

The annual budget process is based upon Florida statutory requirements. In February, departments develop revenue projections for the current and budget year, as well as expenditure projections for the current year. These projections are submitted to the Office of Financial Management and Budget (OFMB), which consolidates county-wide projections and determines projected available resources for the budget year.

Departments begin their BUDGET DEVELOPMENT in February also, when the County Administrator issues a "Call for Budget Estimates". Accompanying the Call is a BUDGET INSTRUCTION MANUAL, compiled by OFMB, which provides detailed instructions for development of budget submittals.

Departmental BUDGET REQUESTS are segregated into two components: a) the cost of continuing existing levels of service, i.e., BASE BUDGET, and b) the cost of proposed additions to existing service levels, in the form of SUPPLEMENTAL REQUESTS. Departmental Requests are reviewed by OFMB, and discussed with departments at BUDGET HEARINGS in April and May.

Based on the County Administrator's direction, OFMB prepares the County Administrator's TENTATIVE BUDGET, for presentation to the Board of County Commissioners at the end of June.

Having reviewed the Tentative Budget, the Board holds WORKSHOPS with each department during July, which provides OFMB with direction in developing the ADOPTED TENTATIVE BUDGET, which is made available to the public and forms the basis for the FIRST PUBLIC HEARING in September. Any changes directed by the Board at the first Public Hearing are incorporated into the FINAL BUDGET, which forms the basis for the SECOND PUBLIC HEARING in September.

During the second Public Hearing, the Board amends the Adopted Tentative Budget as it sees fit, adopts the OFFICIAL BUDGET, and adopts a resolution stating the millage rate to be levied.

The Official Budget becomes effective on October 1, per Florida Statutory requirements, and a final Official Budget document is then printed.

Amendments after Adoption

Florida Statutes specifically direct that upon the final adoption of the budgets, the budgets shall regulate the expenditures of the County and the itemized estimates of expenditures shall have the effect of fixed appropriations and shall not be amended or altered or exceeded except as provided by the Statute.

The Board of County Commissioners at any time within a fiscal year may amend a budget for that year as follows:

1. Appropriations for expenditures in any fund may be decreased and other appropriations in the same fund correspondingly increased with the approval of the Board of County Commissioners provided that the total of appropriations of the fund not be changed.
2. Appropriations from the reserve for contingencies may be made to increase the appropriation for any particular expense in the same fund for any lawful purpose but no expenditures shall be charged directly to the reserve for contingencies.
3. The reserve for future construction and improvements may be appropriated by the Board for the purpose or purposes for which the reserve was made.
4. A receipt of a nature from a source not anticipated in the budget and received for a particular purpose, including but not limited to grants, donations, gifts, or reimbursement for damages, may, upon approval by the Board, be appropriated and expended for that purpose, in addition to the appropriations and expenditures provided for in the budget. Such receipts and appropriations shall be added to the budget of the proper fund.
5. Increased receipts for enterprise or proprietary funds received for a particular purpose may, upon approval by the Board, be appropriated and expended for that purpose, in addition to the appropriations and expenditures provided for in the budget.

Florida Statutes provide for the delegation of authority to approve certain types of budget transfers. The Board of County Commissioners has established procedures by which the Director of the Office of Financial Management and Budget may authorize certain transfers which are intra-departmental in nature, such as transfers of appropriations from one line item to another within a given department. All other budget transfers and amendments to the adopted budget must be approved by Board action, at a regularly scheduled Board meeting.

PALM BEACH COUNTY

SECTION C

BUDGET SUMMARY INFORMATION

FISCAL YEAR 1990-91 BUDGET

THE UNIVERSITY OF CHICAGO
LIBRARY

BUDGET SUMMARY TOTAL COMPARISON
1989-90 FINAL BUDGET TO 1990-91 FINAL BUDGET

What Is The Budget?

The **budget** is a plan of financial operations and the proposed means for financing them. It shows the disposition of all resources whether to be spent or not. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is proposed and tentative or whether it has been approved by the appropriating body. The budget, once adopted, is the legal authorization to expend County funds during the fiscal year. The budget may be amended during the fiscal year by the governing body in accordance with procedures specified by law and/or administrative order.

Total Budget

The total FY 1990-91 Budget is the amount adopted as the Board of County Commissioners' budget. It includes budget transfers from one fund to another and payments from one County department to another for services received.

Net Budget

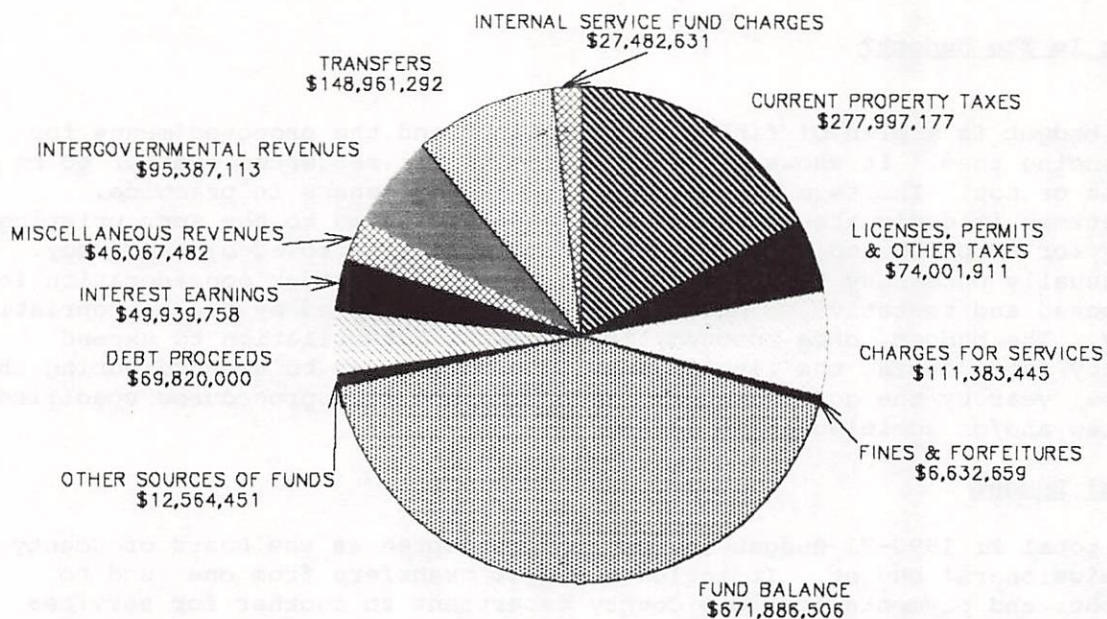
The Net Budget subtracts transfers of money from one fund to another fund or payments from one department to another for services rendered from the legal budget amount. These interfund transfers are considered double-counted because they don't represent money coming into the County budget as revenue or leaving the County budget as expense. Interfund transfers are necessary to reflect movement of money within the legal budget from the fund where they are received to the fund where they are spent.

| | <u>FY 1989-90</u> <u>Final Budget</u> | <u>FY 1990-91</u> <u>Final Budget</u> |
|---|--|--|
| Total Budget | \$ 1,447,242,792 | \$ 1,592,124,425 |
| Less: Interfund Transfers and Payments | <u>146,883,867</u> | <u>173,332,519</u> |
| NET BUDGET | <u>\$ 1,300,358,925</u> | <u>\$ 1,418,791,906</u> |
| Budgeted Reserves | \$ 213,700,833 | \$ 315,114,444 |
| Budgeted Expenditures | <u>1,086,658,092</u> | <u>1,103,677,462</u> |
| NET BUDGET | <u>\$ 1,300,358,925</u> | <u>\$ 1,418,791,906</u> |

PALM BEACH COUNTY

SOURCES OF FUNDS BY CATEGORY

TOTAL ALL FUNDS \$1,592,124,425



Revenues for the County budget come from several sources, of which property taxes represent only 17.5% of the total. Of current revenues (excluding fund balance), property taxes represent 30.2% of the total.

Licenses, permits & other tax revenues include permit and building fees, delinquent property taxes, electricity franchise fees, utility service taxes and sales and use taxes.

Intergovernmental revenues consist of state revenue sharing, gas taxes, and state and federal grants.

Charges for services are revenues from park user fees, emergency service fees, fire protection fees, bus fares, airport landing fees, water and sewer fees as well as other types of user fees.

Interest earnings are revenues from funds invested by the County until funds are needed. Reserves generate a significant amount of interest earnings.

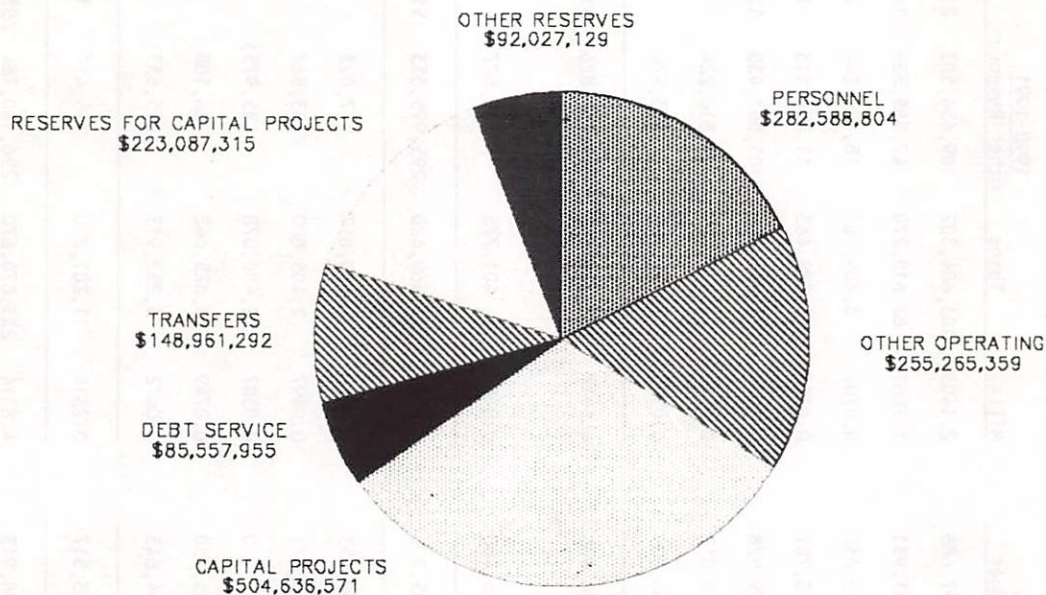
Transfers represent funds transferred from one fund to another. A transfer out of a fund is reflected as an expense while a transfer into a fund appears as a revenue.

Another revenue source is fund balance appropriated which is 42.2% of the total budget and represents carry-over funds from prior fiscal years. A major component of fund balance are reserves which are discussed in the expenditure section of the graphs.

Internal service fund charges are not revenues to the County. They represent charges for services provided within the County governmental unit.

Debt proceeds represent proceeds from a Water & Sewer System bond issue.

EXPENDITURES BY CATEGORY
TOTAL ALL FUNDS \$1,592,124,425



The above graph reflects how funds for the total County budget are spent.

The operating portion of the budget, which includes personnel costs (salaries and benefits) and operating expenditures combined, is 33.8% of the total budget. Salaries and benefits represent 17.7% of the total budget.

Capital projects are the expenditures expected during the year for capital improvement projects approved by the Board of County Commissioners.

Debt service expenditures include debt for all funds, but do not include reserves for debt (\$60,777,518) which are part of "other reserves".

Transfers represent funds transferred from one fund to another. A transfer out of a fund is reflected as an expenditure, while a transfer into a fund appears as a revenue.

Reserves for capital projects represent funds which will be allocated during the fiscal year for designated projects. It also includes funds that have been received but will not be spent within the fiscal year as is the case when bond proceeds are used to fund capital projects which take more than one year to complete. Although the bond revenues are received all at one time, it takes several years to spend the funds, in which case, the remaining funds are reserved. Other reserves are for cash, contingencies and debt service.

PALM BEACH COUNTY

BOARD OF COUNTY COMMISSIONERS, PALM BEACH COUNTY FINAL BUDGET ANALYSIS FISCAL YEARS 1989-90 - 1990-91

1989 Final Non-Exempt Valuation Countywide \$44,894,656,220

1990 Tentative Non-Exempt Valuation Countywide \$48,406,439,261

| | 1989-1990 | | | | 1990-1991 | | | |
|---|-----------|-------------|---------------|-------------|-----------|-------------|---------------|-------------|
| | Mills | Taxes | Other Revenue | Budget | Mills | Taxes | Other Revenue | Budget |
| General Fund | 2.3004 | 103,988,640 | 95,909,046 | 199,897,686 | 2.1403 | 103,604,302 | 109,654,503 | 213,258,805 |
| Fine & Forfeiture Fund | 1.5968 | 72,182,690 | 44,069,241 | 116,251,931 | 1.7067 | 82,615,270 | 47,585,326 | 130,200,596 |
| County Transportation Trust Fund | 0.1221 | 5,519,481 | 15,926,157 | 21,445,638 | 0.0787 | 3,809,587 | 18,124,244 | 21,933,831 |
| Capital Outlay Fund | 0.1179 | 5,329,621 | 4,484,086 | 9,813,707 | 0.0223 | 1,079,463 | 11,856,113 | 12,935,576 |
| Transportation Improvement Fund | 0.4622 | 20,893,562 | 155,486,366 | 176,379,928 | 0.5827 | 28,206,432 | 105,551,438 | 133,757,870 |
| Parks Improvement Fund | 0.0136 | 614,782 | 10,039,236 | 10,654,018 | 0.0110 | 532,471 | 1,810,224 | 2,342,695 |
| Public Buildings Improvement Fund | 0.0301 | 1,360,658 | 1,505,342 | 2,866,000 | 0.0500 | 2,420,322 | 873,978 | 3,294,300 |
| Operating Ad Valorem Tax Funds - Countywide | 4.6431 | 209,889,434 | 327,419,474 | 537,308,908 | 4.5917 | 222,267,847 | 295,455,826 | 517,723,673 |
| Non-Voted Debt Service 7,000,000 Courthouse Bond I&S | 0.0089 | 402,321 | 544,167 | 946,488 | 0.0083 | 401,773 | 539,527 | 941,300 |
| Total Non-Voted Ad Valorem Tax Funds - Countywide | 4.6520 | 210,291,755 | 327,963,641 | 538,255,396 | 4.6000 | 222,669,620 | 295,995,353 | 518,664,973 |
| 6,000,000 Beach Acq. Bond Fund | 0.0098 | 443,005 | (3,552) | 439,453 | 0.0089 | 430,817 | 7,023 | 437,840 |
| 35,000,000 Beach & Park Bond | 0.0689 | 3,114,596 | 899,075 | 4,013,671 | 0.0497 | 2,405,800 | 153,888 | 2,559,688 |
| 14,420,000 Beach & Park Refunding Bond | 0 | 0 | 0 | 0 | 0.0307 | 1,486,078 | (35,975) | 1,450,103 |
| 29,700,000 Crim. Justice Complex Bond | 0.0873 | 3,946,361 | (611) | 3,945,750 | 0.0749 | 3,625,642 | 86,108 | 3,711,750 |
| 30,000,000 Park Development Bond | 0.0724 | 3,272,812 | (28,169) | 3,244,643 | 0.0672 | 3,252,913 | (15,633) | 3,237,280 |
| Voted Debt Service Ad Valorem Tax Funds - Countywide | 0.2384 | 10,776,774 | 866,743 | 11,643,517 | 0.2314 | 11,201,250 | 195,411 | 11,396,661 |
| Total Ad Valorem Tax Funds - Countywide | 4.8904 | 221,068,529 | 328,830,384 | 549,898,913 | 4.8314 | 233,870,870 | 296,190,764 | 530,061,634 |

FISCAL YEAR 1990-91 BUDGET

PALM BEACH COUNTY

BOARD OF COUNTY COMMISSIONERS, PALM BEACH COUNTY FINAL BUDGET ANALYSIS FISCAL YEARS 1989-90 - 1990-91

| | 1989-1990 | | | | 1990-1991 | | | |
|------------------------------------|-----------|-------|---------------|------------|-----------|-------|---------------|------------|
| | Mills | Taxes | Other Revenue | Budget | Mills | Taxes | Other Revenue | Budget |
| Law Library Fund | | | 465,254 | 465,254 | | | 680,837 | 680,837 |
| 33,600,000 Beach Bond Revenue Fund | | | 38,258,420 | 38,258,420 | | | 39,012,904 | 39,012,904 |
| Criminal Justice Fund | | | 817,485 | 817,485 | | | 708,178 | 708,178 |
| Tourist Development Trust Fund | | | 8,737,667 | 8,737,667 | | | 10,826,288 | 10,826,288 |
| Vessel Registration Fee Fund | | | 496,000 | 496,000 | | | 586,208 | 586,208 |
| Drug Abuse Trust Fund | | | 0 | 0 | | | 17,329 | 17,329 |
| D.O.S.S. - Community Centers | | | 14,839 | 14,839 | | | 90,067 | 90,067 |
| Metropolitan Planning Org. | | | 512,035 | 512,035 | | | 633,764 | 633,764 |
| E-911 Program | | | 0 | 0 | | | 2,417,310 | 2,417,310 |
| PBC Health Department | | | 0 | 0 | | | 910,445 | 910,445 |
| Franchise Fee Fund | | | 33,564,857 | 33,564,857 | | | 15,361,509 | 15,361,509 |
| Public Service Tax Fund | | | 0 | 0 | | | 23,850,000 | 23,850,000 |
| Community Action Council | | | 4,093,238 | 4,093,238 | | | 4,859,919 | 4,859,919 |
| EMS Award-Grant Program | | | 4,277,701 | 4,277,701 | | | 404,887 | 404,887 |
| Public Safety Grants | | | 0 | 0 | | | 104,384 | 104,384 |
| Division of Senior Services | | | 4,864,320 | 4,864,320 | | | 4,996,745 | 4,996,745 |
| Housing & Community Development | | | 8,955,227 | 8,955,227 | | | 9,583,005 | 9,583,005 |
| JTPA Adult Migrant | | | 250,881 | 250,881 | | | 306,534 | 306,534 |
| Senior Aides Employment Program | | | 590,127 | 590,127 | | | 624,775 | 624,775 |

FISCAL YEAR 1990-91 BUDGET

PALM BEACH COUNTY

BOARD OF COUNTY COMMISSIONERS, PALM BEACH COUNTY FINAL BUDGET ANALYSIS FISCAL YEARS 1989-90 - 1990-91

| | 1989-1990 | | | | 1990-1991 | | | |
|---|-----------|-------|---------------|-------------|-----------|-------|---------------|-------------|
| | Mills | Taxes | Other Revenue | Budget | Mills | Taxes | Other Revenue | Budget |
| 2,500,000 Improvement Bond I&S Fund | | | 493,124 | 493,124 | | | 490,005 | 490,005 |
| 2,500,000 Improvement Bond Reserve Fund | | | 195,072 | 195,072 | | | 189,345 | 189,345 |
| Glades Health Facility-Sinking Fund | | | 126,000 | 126,000 | | | 132,000 | 132,000 |
| PBC Public Bldg. Corp.-Debt Serv. Fund | | | 4,527,035 | 4,527,035 | | | 4,526,585 | 4,526,585 |
| 32,700,000 Public Improv. Bond - I & S | | | 8,381,197 | 8,381,197 | | | 8,376,937 | 8,376,937 |
| 33,600,000 Beach Bond Debt Service Fund | | | 8,102,117 | 8,102,117 | | | 8,119,201 | 8,119,201 |
| 233,620,000 Criminal Justice Facility Debt Serv | | | 3,000,000 | 3,000,000 | | | 22,788,994 | 22,788,994 |
| 233,620,000 Criminal Justice Facility Debt Serv Reserve | | | 0 | 0 | | | 22,651,381 | 22,651,381 |
| 60,875,000 Pooled Financing Debt Serv. Fund | | | 7,569,700 | 7,569,700 | | | 7,007,415 | 7,007,415 |
| First Municipal Loan Prog-BCC Debt Service Fund | | | 5,915,231 | 5,915,231 | | | 3,887,000 | 3,887,000 |
| Public Improvement Fund | | | 24,250 | 24,250 | | | 45,050 | 45,050 |
| 233,620,000 Criminal Justice Facility Constr Trust Fund | | | 234,266,167 | 234,266,167 | | | 210,154,999 | 210,154,999 |
| First Municipal Loan - Sheriff | | | 0 | 0 | | | 1,700,000 | 1,700,000 |
| Constitutional Gas Tax Fund | | | 4,845,000 | 4,845,000 | | | 11,059,000 | 11,059,000 |
| 29,000,000 Road Improv. Bond Constr. Fund | | | 619,341 | 619,341 | | | 244,960 | 244,960 |
| 32,700,000 Public Impv. Acquisition & Constr. Fund | | | 6,014,150 | 6,014,150 | | | 1,441,503 | 1,441,503 |
| Road Impact Fee Funds | | | 0 | 0 | | | 63,210,135 | 63,210,135 |
| Sunshine Pool Construction & Acquisition Fund | | | 39,285,023 | 39,285,023 | | | 26,204,115 | 26,204,115 |
| 30,000,000 Park Development Construction Fund | | | 28,233,228 | 28,233,228 | | | 23,600,956 | 23,600,956 |
| Beach Improvement Fund | | | 4,508,319 | 4,508,319 | | | 5,614,906 | 5,614,906 |

FISCAL YEAR 1990-91 BUDGET

PALM BEACH COUNTY

BOARD OF COUNTY COMMISSIONERS, PALM BEACH COUNTY FINAL BUDGET ANALYSIS FISCAL YEARS 1989-90 - 1990-91

| | 1989-1990 | | | | 1990-1991 | | | |
|---|-----------|-------|---------------|-------------|-----------|-------|---------------|-------------|
| | Mills | Taxes | Other Revenue | Budget | Mills | Taxes | Other Revenue | Budget |
| First Municipal Loan Program-BCC | | | 15,006,833 | 15,006,833 | | | 10,189,368 | 10,189,368 |
| Law Enforcement Improvement Fund | | | 800,000 | 800,000 | | | 863,000 | 863,000 |
| Park Impact Fee Funds | | | 0 | 0 | | | 10,880,000 | 10,880,000 |
| Public Buildings Impact Fee Funds | | | 0 | 0 | | | 1,728,000 | 1,728,000 |
| Water Utilities Department | | | 133,960,057 | 133,960,057 | | | 181,832,352 | 181,832,352 |
| Airport Operations Fund | | | 49,519,267 | 49,519,267 | | | 56,987,646 | 56,987,646 |
| Airport Capital Projects Fund | | | 1,609,370 | 1,609,370 | | | 2,538,607 | 2,538,607 |
| Airport Debt Service Fund | | | 35,921,448 | 35,921,448 | | | 35,922,647 | 35,922,647 |
| Airport Improvement & Development | | | 18,169,524 | 18,169,524 | | | 31,942,923 | 31,942,923 |
| Airport Debt Service Subordinated Indebtedness Fund | | | 1,123,696 | 1,123,696 | | | 365,750 | 365,750 |
| Airport 3.8M Subordinated Indebtedness Fund | | | 530,519 | 530,519 | | | 958,304 | 958,304 |
| Airport Noise Abatement & Mitigation Fund | | | 1,559,454 | 1,559,454 | | | 8,353,765 | 8,353,765 |
| Airport-PBIA Section 6 | | | 211,194 | 211,194 | | | 83,000 | 83,000 |
| Airport Restricted Assets Fund | | | 3,197,736 | 3,197,736 | | | 4,820,815 | 4,820,815 |
| PBC Transportation Authority | | | 16,525,998 | 16,525,998 | | | 11,486,265 | 11,486,265 |
| Southwinds Golf Course | | | 1,215,044 | 1,215,044 | | | 1,633,995 | 1,633,995 |
| Parking Facilities Enterprise Fund | | | 1,446,272 | 1,446,272 | | | 1,428,877 | 1,428,877 |
| Motor Pool | | | 9,573,982 | 9,573,982 | | | 10,027,413 | 10,027,413 |

PALM BEACH COUNTY

C-8

BOARD OF COUNTY COMMISSIONERS, PALM BEACH COUNTY FINAL BUDGET ANALYSIS FISCAL YEARS 1989-90 - 1990-91

| | 1989-1990 | | | | 1990-1991 | | | |
|---|-----------|-------------|---------------|---------------|-----------|-------------|---------------|---------------|
| | Mills | Taxes | Other Revenue | Budget | Mills | Taxes | Other Revenue | Budget |
| Employee Health Insurance Fund | | | 9,122,935 | 9,122,935 | | | 11,222,566 | 11,222,566 |
| Casualty Self Insurance Fund | | | 4,740,868 | 4,740,868 | | | 5,211,451 | 5,211,451 |
| Risk Management Fund | | | 6,092,626 | 6,092,626 | | | 4,744,833 | 4,744,833 |
| Handicap Parking Enforcement Trust Fund | | | 220,957 | 220,957 | | | 152,572 | 152,572 |
| Gross-Total County Funds | 4.8904 | 221,068,529 | 1,068,049,495 | 1,289,118,024 | 4.8314 | 233,870,870 | 1,226,984,488 | 1,460,855,358 |
| Less: Inter-Fund Transfers | | | (127,417,860) | (127,417,860) | | | (146,522,234) | (146,522,234) |
| Less: Inter-Dept. Charges | | | (16,756,817) | (16,756,817) | | | (21,545,462) | (21,545,462) |
| NET-TOTAL COUNTY FUNDS | 4.8904 | 221,068,529 | 923,874,818 | 1,144,943,347 | 4.8314 | 233,870,870 | 1,058,916,792 | 1,292,787,662 |
| <u>Dependent Districts</u> | | | | | | | | |
| Palm Beach County Library | 0.3910 | 9,316,385 | 3,064,184 | 12,380,569 | 0.3790 | 9,761,927 | 2,475,442 | 12,237,369 |
| Municipal Service Taxing District | 0 | 0 | 25,100,698 | 25,100,698 | 0 | 0 | 24,804,407 | 24,804,407 |
| Fire/Rescue MSTU #1 | 1.6971 | 4,400,795 | 1,708,356 | 6,109,151 | 0 | 0 | 0 | 0 |
| Fire/Rescue MSTU #2 | 2.7557 | 22,932,341 | 3,216,490 | 26,148,831 | 0 | 0 | 0 | 0 |
| Fire/Rescue MSTU #3 | 1.4467 | 10,732,179 | 3,065,375 | 13,797,554 | 0 | 0 | 0 | 0 |
| Glades Fire MSTU | 2.9122 | 26,020 | 5,168 | 31,188 | 2.0390 | 18,461 | 15,000 | 33,461 |
| Fire/Rescue MSTU | 0 | 0 | 2,309,618 | 2,309,618 | 1.7160 | 34,345,919 | 15,084,682 | 49,430,601 |
| Aviation Battalion | 0 | 0 | 2,709,190 | 2,709,190 | 0 | 0 | 2,825,765 | 2,825,765 |

FISCAL YEAR 1990-91 BUDGET

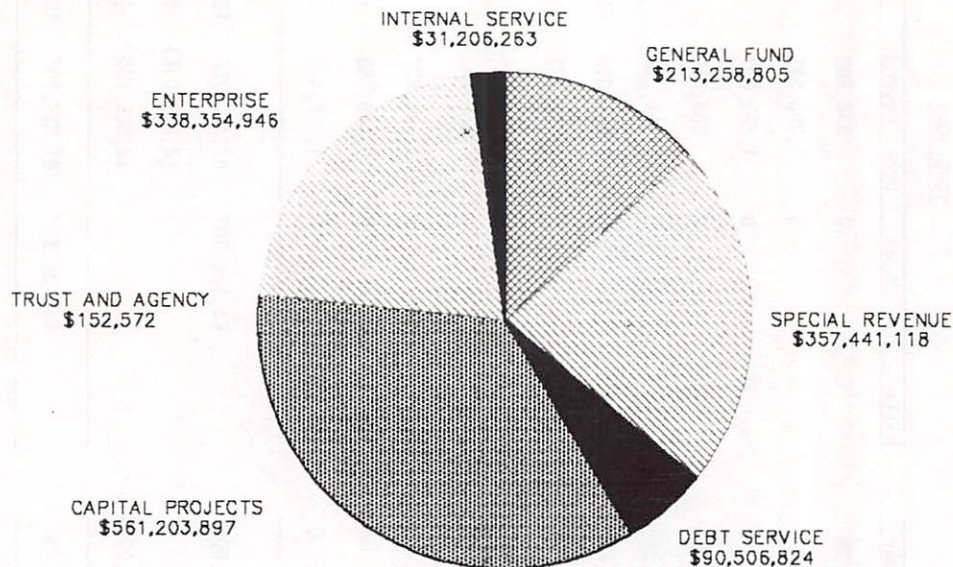
PALM BEACH COUNTY

BOARD OF COUNTY COMMISSIONERS, PALM BEACH COUNTY FINAL BUDGET ANALYSIS FISCAL YEARS 1989-90 - 1990-91

| | 1989-1990 | | | | 1990-1991 | | | |
|--|-----------|--------------------|--------------------|----------------------|-----------|--------------------|----------------------|----------------------|
| | Mills | Taxes | Other Revenue | Budget | Mills | Taxes | Other Revenue | Budget |
| MSTU District A | 0 | 0 | 649,187 | 649,187 | 0 | 0 | 338,262 | 338,262 |
| MSTU District B | 0 | 0 | 1,259,823 | 1,259,823 | 0 | 0 | 1,206,115 | 1,206,115 |
| MSTU District C | 0 | 0 | 1,480,458 | 1,480,458 | 0 | 0 | 1,792,807 | 1,792,807 |
| MSTU District D | 0 | 0 | 1,206,252 | 1,206,252 | 0 | 0 | 989,319 | 989,319 |
| MSTU District E | 0 | 0 | 303,366 | 303,366 | 0 | 0 | 314,798 | 314,798 |
| MSTU District F | 0 | 0 | 11,351,449 | 11,351,449 | 0 | 0 | 10,351,016 | 10,351,016 |
| Sunshine Pool Constr. & Acq-Fire/Rescue | 0 | 0 | 0 | 0 | 0 | 0 | 1,778,771 | 1,778,771 |
| Fire/Rescue Improvement Fund | 0 | 0 | 625,000 | 625,000 | 0 | 0 | 3,237,784 | 3,237,784 |
| Fire/Rescue Impact Fees | 0 | 0 | 0 | 0 | 0 | 0 | 798,000 | 798,000 |
| Library Improvement Fund | 0 | 0 | 19,330,760 | 19,330,760 | 0 | 0 | 783,827 | 783,827 |
| Library Expansion Program | 0 | 0 | 0 | 0 | 0 | 0 | 19,148,665 | 19,148,665 |
| Library Impact Fee Fund | 0 | 0 | 0 | 0 | 0 | 0 | 1,198,100 | 1,198,100 |
| Gross-Total Dependent Districts | | 47,407,720 | 77,385,374 | 124,793,094 | | 44,126,307 | 87,142,760 | 131,269,067 |
| Less: Inter-Fund Transfers | | | 0 | 0 | | | (2,439,058) | (2,439,058) |
| Less: Inter-Dept. Charges | | | (2,709,190) | (2,709,190) | | | (2,825,765) | (2,825,765) |
| NET TOTAL DEPENDENT DISTRICTS | | 47,407,720 | 74,676,184 | 122,083,904 | | 44,126,307 | 81,877,937 | 126,004,244 |
| NET TOTAL-COUNTY FUNDS & DEPENDENT DISTRICTS | | <u>268,476,249</u> | <u>998,551,002</u> | <u>1,267,027,251</u> | | <u>277,997,177</u> | <u>1,140,794,729</u> | <u>1,418,791,906</u> |

FISCAL YEAR 1990-91 BUDGET

PALM BEACH COUNTY

EXPENDITURES BY FUND GROUP
TOTAL ALL FUNDS \$1,592,124,425

The above graph illustrates all Countywide expenditures by fund group. The General Fund, which finances the bulk of Countywide services and operations, is 13.4% of the total budget.

Special Revenue Fund expenditures are expenditures from funds used to account for the proceeds of specific sources that are legally restricted to expenditures for specific purposes. Public Safety expenditures for Law Enforcement and Fire/Rescue make up the bulk of this group.

Debt Service includes funds established for the retirement of non-enterprise bond issues.

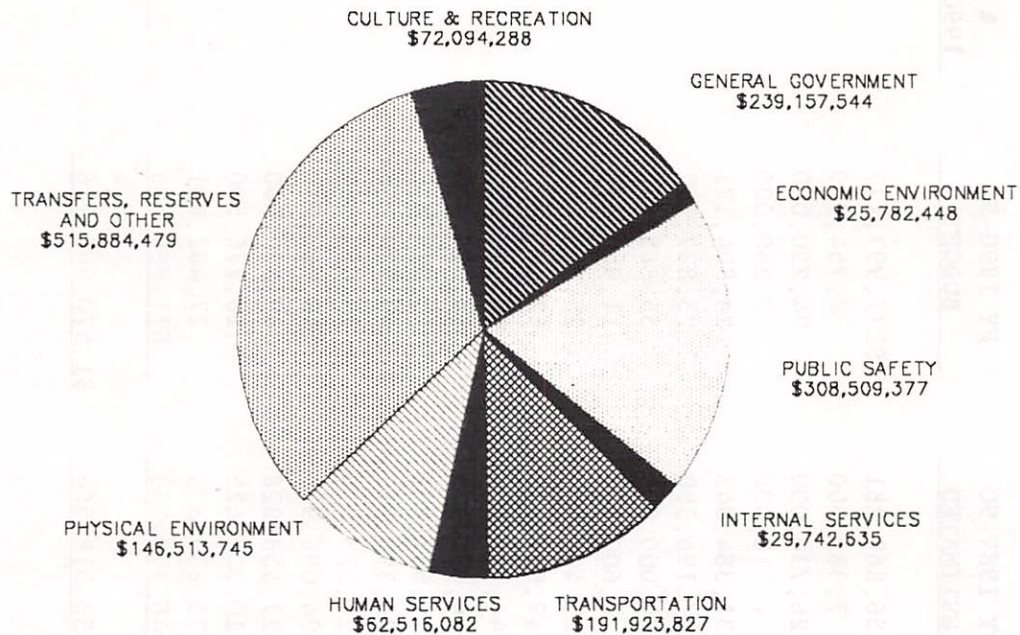
Capital Projects consist of all non-enterprise capital improvement projects which are of a Countywide nature.

Trust and Agency includes Handicap Parking Enforcement.

The Enterprise Funds include expenditures from funds that are used to account for operations that are financed and operated in a manner similar to private business enterprises. Included in this group are Airports, Water Utilities, Cotran, Southwinds Golf Course and Parking Facilities.

Internal Service Funds are departments that provide services to other County operating departments on a cost reimbursement basis. These include Risk Management and Motor Pool.

EXPENDITURES BY FUNCTION
TOTAL ALL FUNDS \$1,592,124,425



General Government - These funds are for the general operation of County government.

Economic Environment - These funds are for programs that improve the economic condition of the community and its citizens.

Public Safety - These funds go to programs provided by the County for the safety and security of the public.

Internal Services - These are expenses incurred through services provided by one County agency to another.

Transportation - These funds are used for programs that provide for the safe and adequate flow of vehicles, travelers and pedestrians.

Human Services - These funds pay for programs for the care, treatment and control of human illness, injury or handicap, and for the welfare of the community as a whole.

Physical Environment - These funds pay for water, sewer and environmental programs such as mosquito control and beach restoration.

Transfers, Reserves and Other - Included in this group are funds which are transferred from one County fund to another and funds which are set aside to provide for unforeseen expenses, fund balance and payments of principal for any County bonds.

Culture and Recreation - These funds pay for providing cultural and recreational facilities.

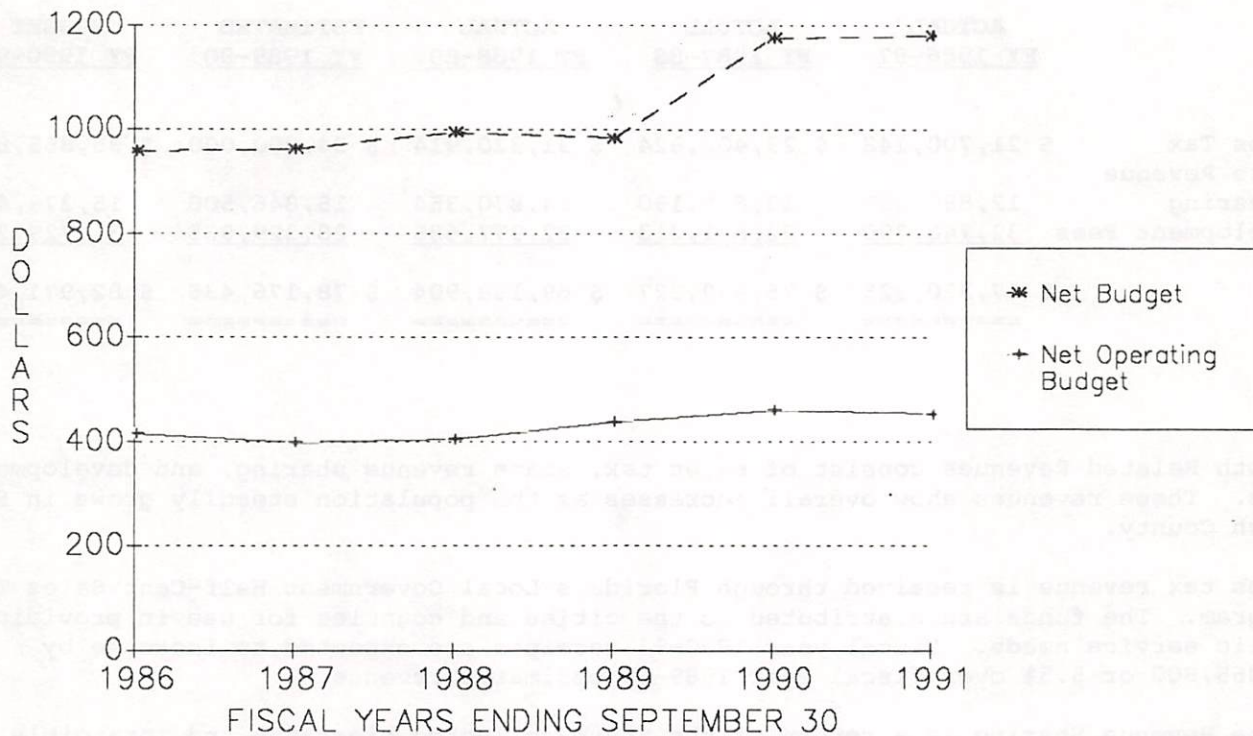
PALM BEACH COUNTY

SUMMARY OF MAJOR REVENUES

| | FY 1988-89 <u>ACTUAL</u> | FY 1989-90 <u>ESTIMATED</u> | FY 1990-91 <u>BUDGET</u> | % CHANGE <u>1990 TO 1991</u> |
|--|-----------------------------|--------------------------------|-----------------------------|---------------------------------|
| Property Taxes-Current | \$223,567,837 | \$256,862,281 | \$277,997,177 | 8.2% |
| Tourist Tax | 6,243,478 | 7,385,000 | 7,754,250 | 5.0% |
| Gasoline Tax | 24,530,588 | 26,730,000 | 24,250,000 | -9.3% |
| Building Permits & Zoning Fees | 10,542,566 | 7,710,000 | 7,250,000 | -6.0% |
| Federal Grants & Shared Revenues | 18,740,841 | 31,384,843 | 25,804,121 | -17.8% |
| State Grants & Shared Revenues | 19,213,205 | 27,196,390 | 23,837,792 | -12.3% |
| One-Half Cent Sales Tax | 31,320,914 | 34,000,000 | 35,865,800 | 5.5% |
| Electricity Franchise Fees | 6,976,117 | 7,600,000 | 11,950,000 | 57.2% |
| Utility Service Tax | 0 | 21,400,000 | 25,105,263 | 17.3% |
| Charges for Services-Water & Sewer | 44,885,571 | 49,952,000 | 52,482,000 | 5.1% |
| Charges for Services-Airport | 38,367,151 | 44,746,908 | 43,517,961 | -2.7% |
| Charges for Services-Public Safety | 13,809,531 | 14,491,773 | 15,626,333 | 7.8% |
| Charges for Services-Other | 10,153,709 | 11,667,907 | 15,023,151 | 28.8% |
| Interest | 30,993,196 | 36,393,212 | 49,939,758 | 37.2% |
| Special Assessments & Impact Fees | 6,116,932 | 21,325,910 | 25,655,581 | 20.3% |
| Transfers | 73,068,052 | 124,096,979 | 148,961,292 | 20.0% |
| Debt Proceeds | 15,229,465 | 227,553,928 | 69,820,000 | -69.3% |
| Excess Fees from County Officers | 10,490,732 | 10,202,625 | 10,776,500 | 5.6% |
| Internal Services | 22,698,767 | 25,839,675 | 27,482,631 | 6.4% |
| Fund Balances | <u>252,300,159</u> | <u>446,779,153</u> | <u>671,886,506</u> | <u>50.4%</u> |
| Total Major Revenues | \$ <u>859,248,811</u> | \$ <u>1,433,318,584</u> | \$ <u>1,570,986,116</u> | 9.6% |
| Total Revenues in Budget | \$ <u>896,934,449</u> | \$ <u>1,490,354,949</u> | \$ <u>1,592,124,425</u> | 6.8% |
| Major Revenues as a Percent of Total Budget | 95.80% | 96.17% | 98.67% | |

FISCAL YEAR 1990-91 BUDGET

CONSTANT DOLLAR COSTS PER CAPITA



| | <u>1986</u> | <u>1987</u> | <u>1988</u> | <u>1989</u> | <u>1990</u> | <u>1991</u> |
|-----------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| NET BUDGET | \$959 | \$964 | \$996 | \$985 | \$1,177 | \$1,182 |
| NET OPERATING BUDGET | \$417 | \$401 | \$406 | \$438 | \$ 461 | \$ 454 |

Palm Beach County's net budgets and net operating budgets for the fiscal years ending September 30, 1986 through 1991 are presented in constant dollars per capita to counter the effects of inflation and growth.

In FY 1990-91 the net budget in constant dollar cost per capita increased slightly, while the net operating budget in constant dollar cost per capita decreased. After significant increases in prior years to maintain the level of service and provide much needed infrastructure for a growing Palm Beach County, the budget has stabilized.

PALM BEACH COUNTY

GROWTH RELATED REVENUES

| | <u>ACTUAL</u> <u>FY 1986-87</u> | <u>ACTUAL</u> <u>FY 1987-88</u> | <u>ACTUAL</u> <u>FY 1988-89</u> | <u>ESTIMATED</u> <u>FY 1989-90</u> | <u>BUDGET</u> <u>FY 1990-91</u> |
|------------------|------------------------------------|------------------------------------|------------------------------------|---------------------------------------|------------------------------------|
| Sales Tax | \$ 21,700,148 | \$ 29,402,824 | \$ 31,320,914 | \$ 34,000,000 | \$ 35,865,800 |
| State Revenue | | | | | |
| Sharing | 12,880,387 | 13,658,190 | 14,870,354 | 15,846,500 | 15,376,415 |
| Development Fees | <u>32,740,390</u> | <u>32,871,213</u> | <u>22,977,636</u> | <u>28,329,935</u> | <u>31,729,206</u> |
| | \$ 67,320,925 | \$ 75,932,227 | \$ 69,168,904 | \$ 78,176,435 | \$ 82,971,421 |
| | ===== | ===== | ===== | ===== | ===== |

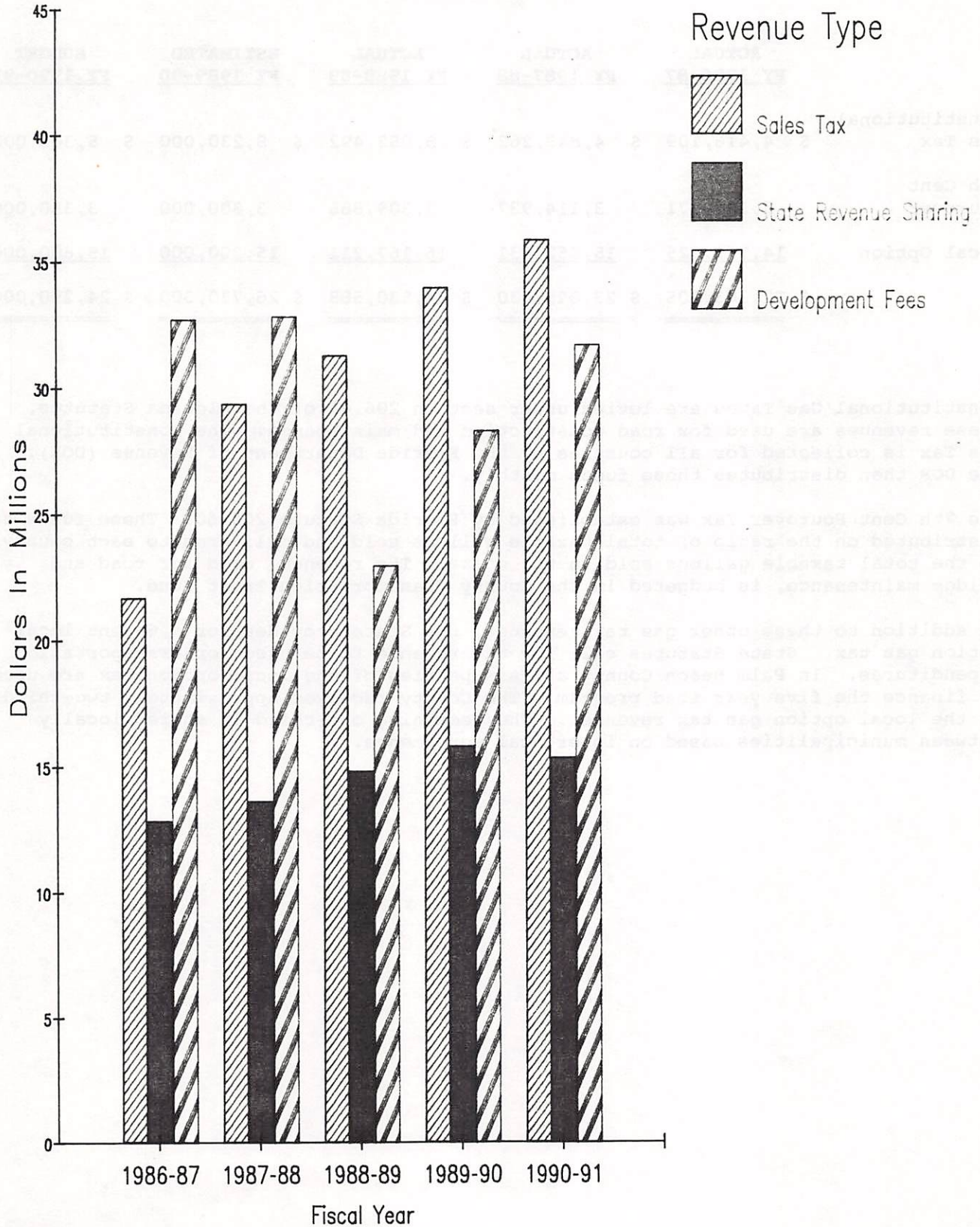
Growth Related Revenues consist of sales tax, state revenue sharing, and development fees. These revenues show overall increases as the population steadily grows in Palm Beach County.

Sales tax revenue is received through Florida's Local Government Half-Cent Sales Tax Program. The funds are distributed to the cities and counties for use in providing public service needs. Fiscal year 1990-91 receipts are expected to increase by \$1,865,800 or 5.5% over fiscal year 1989-90 estimated revenue.

State Revenue Sharing is a return of the State-collected cigarette and intangible taxes. These funds are distributed based on a formula using population and sales tax collections as factors. It is estimated that Palm Beach County will receive \$15,376,415 in State Revenue Sharing funds for fiscal year 1990-91, a 3.0% decrease under fiscal year 1989-90 estimated receipts.

Development fees consist of building permits, zoning fees, roadside vendor permits, impact fees, and contributions from developers.

GROWTH-RELATED REVENUES



PALM BEACH COUNTY

GAS TAX REVENUES

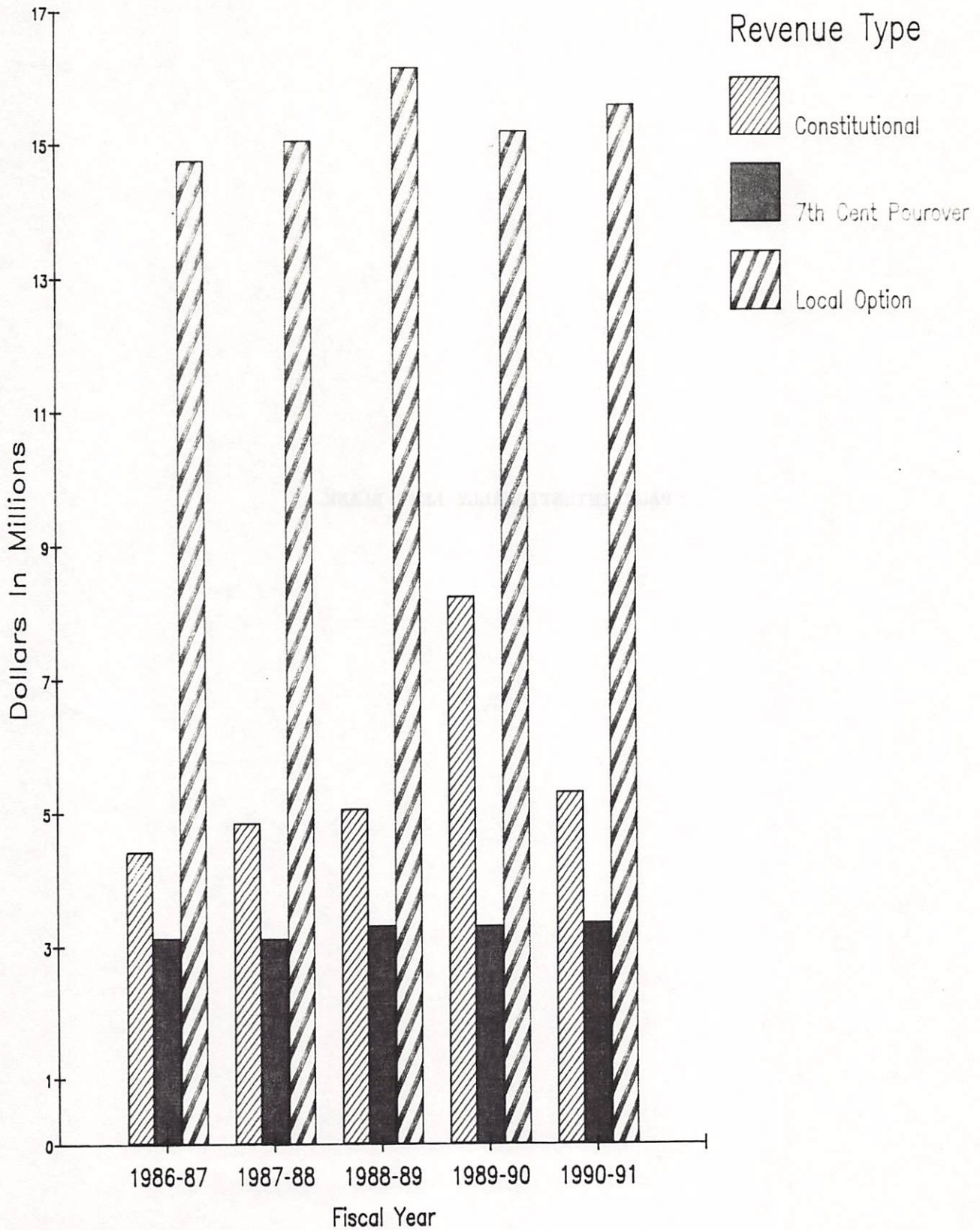
| | <u>ACTUAL</u> <u>FY 1986-87</u> | <u>ACTUAL</u> <u>FY 1987-88</u> | <u>ACTUAL</u> <u>FY 1988-89</u> | <u>ESTIMATED</u> <u>FY 1989-90</u> | <u>BUDGET</u> <u>FY 1990-91</u> |
|------------------------|------------------------------------|------------------------------------|------------------------------------|---------------------------------------|------------------------------------|
| Constitutional Gas Tax | \$ 4,416,109 | \$ 4,848,262 | \$ 5,053,492 | \$ 8,230,000 | \$ 5,300,000 |
| 7th Cent Pourover | 3,122,571 | 3,114,937 | 3,309,885 | 3,300,000 | 3,350,000 |
| Local Option | <u>14,765,125</u> | <u>15,062,331</u> | <u>16,167,211</u> | <u>15,200,000</u> | <u>15,600,000</u> |
| | <u>\$ 22,303,805</u> | <u>\$ 23,025,530</u> | <u>\$ 24,530,588</u> | <u>\$ 26,730,000</u> | <u>\$ 24,250,000</u> |

Constitutional Gas Taxes are levied under section 206.41 of the Florida Statutes. These revenues are used for road construction and maintenance. The Constitutional Gas Tax is collected for all counties by the Florida Department of Revenue (DOR). The DOR then distributes these funds monthly.

The 7th Cent Pourover Tax was established by Florida Statute 206.60. These funds are distributed on the ratio of total taxable gallons sold and delivered to each county, to the total taxable gallons sold in the state. The revenue, used for road and bridge maintenance, is budgeted in the County Transportation Trust Fund.

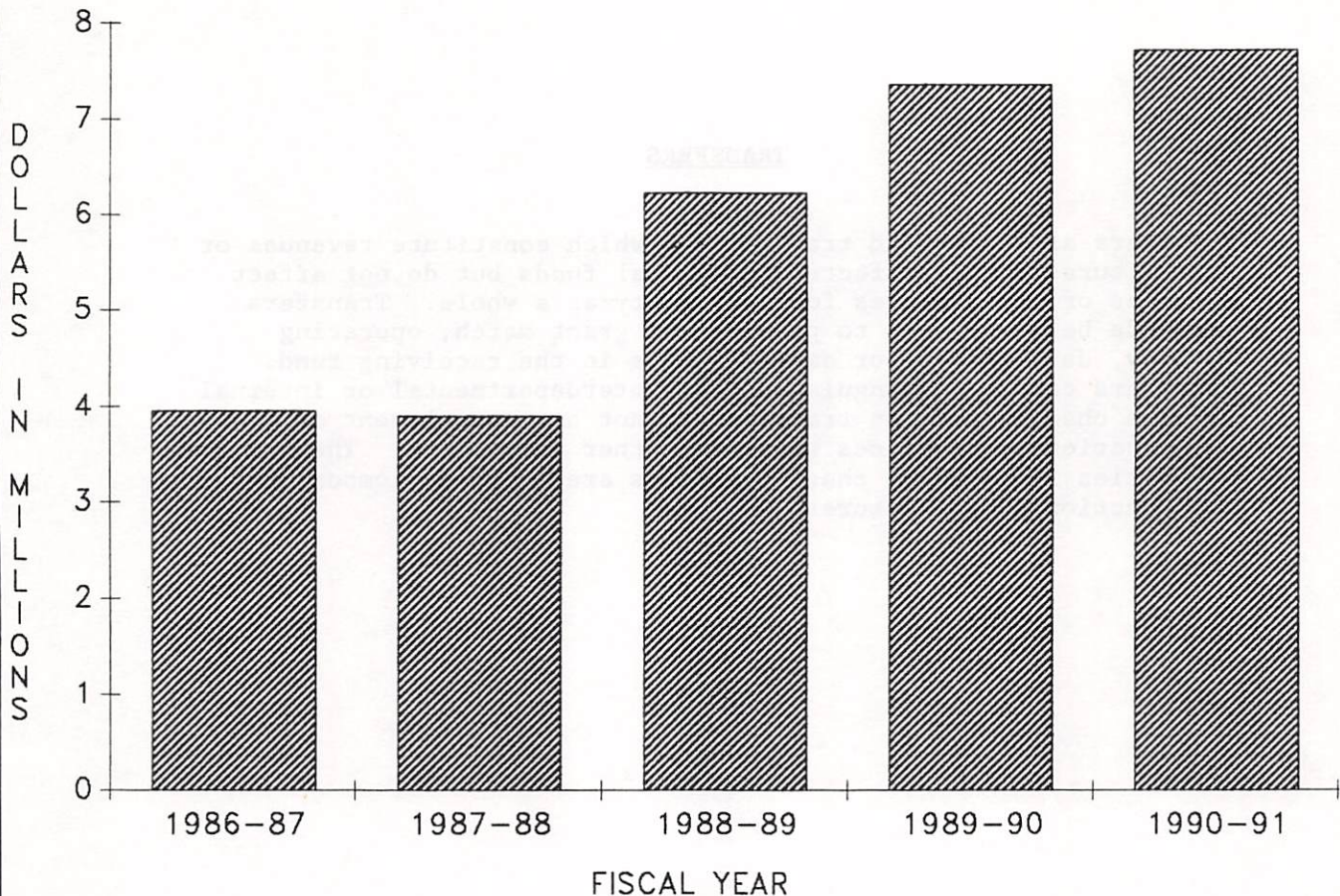
In addition to these other gas tax revenues, the State provides for a 6-cent local option gas tax. State Statutes call for the revenue to be used for transportation expenditures. In Palm Beach County all six pennies of the local option tax are used to finance the five year road program. The County receives approximately two-thirds of the local option gas tax revenues. The remaining one-third is shared locally between municipalities based on interlocal agreements.

GAS TAX REVENUES



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PALM BEACH COUNTY **TOURIST DEVELOPMENT TAXES**



| <u>ACTUAL</u> <u>1986-87</u> | <u>ACTUAL</u> <u>1987-88</u> | <u>ACTUAL</u> <u>1988-89</u> | <u>ESTIMATED</u> <u>1989-90</u> | <u>BUDGET</u> <u>1990-91</u> |
|---------------------------------|---------------------------------|---------------------------------|------------------------------------|---------------------------------|
| \$3,961,145 | \$3,906,053 | \$6,243,480 | \$7,385,000 | \$7,754,250 |

Tourist Development Taxes are derived from a 2% tax on hotel/motel accommodations. These revenues are collected by the State to be distributed to Palm Beach County.

The Tourist Development Plan calls for these taxes to be split 70% for Category A expenditures which are those utilized to promote and advertise Palm Beach County tourism. The remaining 30% of the revenue is to be used for Category B expenses which provide for cultural and fine arts entertainment, festivals, programs and related activities.

Effective February 1, 1989, the Board of County Commissioners approved the adoption of a third cent of tourist tax. Fifty percent of the money raised by the third cent is going to beach restoration. Twenty percent is going to West Palm Beach's efforts to build a convention/civic center. Ten percent is going to Discover Palm Beach County for further promotion and advertising. Ten percent is also going to the Sports Authority to provide for sports events which directly promote Palm Beach County tourism. The remaining ten percent is going to Palm Beach County Council of the Arts for cultural activities.

With the exception of the beach restoration the third cent allocations will sunset on January 31, 1991. Therefore a Reserve Fund has been established for future uses of this tax provided for in Florida Statute 125.0104.

FISCAL YEAR 1990-91 BUDGET

PALM BEACH COUNTY

TRANSFERS

Transfers are interfund transactions which constitute revenues or expenditures in the affected individual funds but do not affect revenues or expenditures for the County as a whole. Transfers are made between funds to provide for grant match, operating subsidy, debt service or capital needs in the receiving fund. Transfers can be distinguished from interdepartmental or internal service charges because transfers do not have an element of compensation for services which the other items have. The activities financed by these transfers are shown as components of the functional expenditures.

PALM BEACH COUNTY

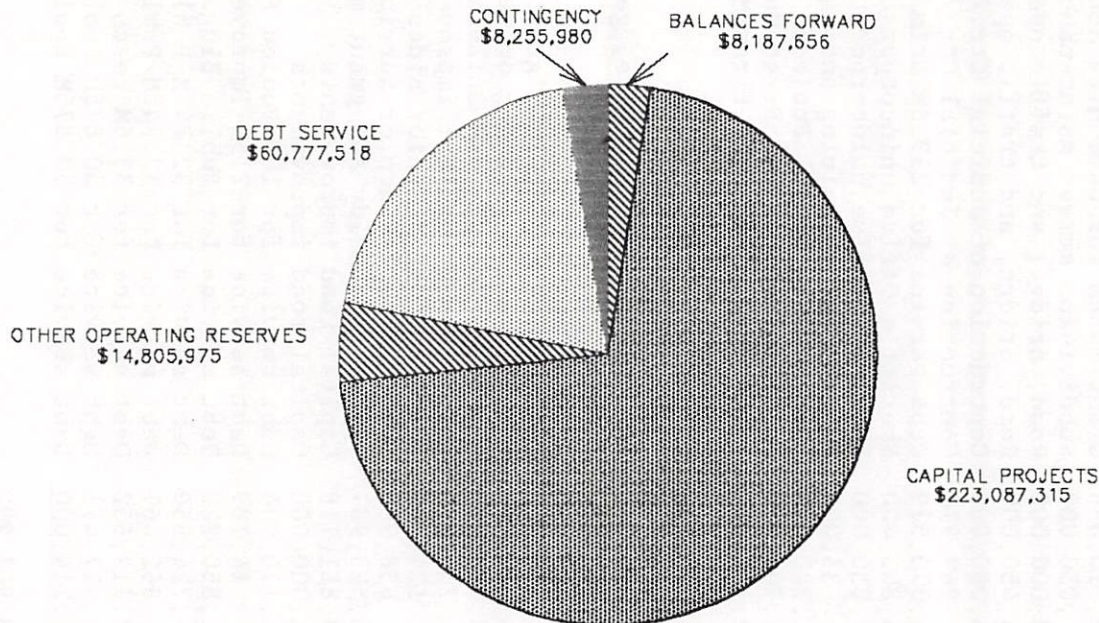
TRANSFER ANALYSIS

| <u>RECIPIENT</u> | <u>PROVIDING FUND</u> | <u>AMOUNT</u> | <u>PURPOSE</u> |
|-----------------------------------|-----------------------------|---------------|---|
| Airport Funds | Airport Funds | \$ 38,557,978 | Debt service for oper. and cap. improv. |
| Beach Improvement Fund | Tourist Develop. Trust | 1,227,756 | Capital beach improvements |
| Community Action Programs | General | 2,910,068 | Grant match for Community Action oper. |
| County Transportation Trust | Franchise Fee | 1,050,000 | Subdivision street maintenance |
| County Transportation Trust | 33.6M Beach Bond Rev. Fnd. | 8,000,000 | Road, bridge, and traffic operations |
| County Transportation Trust | Constitutional Gas Tax Fnd. | 4,450,000 | Road, bridge, and traffic operations |
| Criminal Justice Facility CTF | 33.6M Beach Bond Rev. Fnd. | 6,000,000 | Contruction of Judicial Ctr./Deten. Fac. |
| Criminal Justice Facility CTF | Crim. Just. Fac. D/S Res | 249,912 | Contruction of Judicial Ctr./Deten. Fac. |
| Criminal Justice Facility D/S | Crim. Just. Fac. D/S Res | 1,370,579 | Debt service for 233.6M Crim. Just. Fac. |
| Fine & Forfeiture | Franchise Fee | 5,303,400 | Sheriff's Office unincorporated operations |
| Fine & Forfeiture | Public Service Tax Fund | 23,850,000 | Sheriff's Office unincorporated operations |
| Fire Rescue | Emer. Med. Serv. | 35,000 | Public safety training and equipment |
| Fire Rescue (Capital) | Fire Rescue | 1,220,058 | Fire Rescue Capital Projects |
| First Municipal Loan | 33.6M Beach Bond Rev. Fnd. | 1,700,000 | Debt service for 15M First Mun. Loan Prog. |
| First Municipal Loan | 33.6M Beach Bond Rev. Fnd. | 2,187,000 | Debt service for 6.2M First Mun. Loan Prog. |
| General Fund | 33.6M Beach Bond Rev. Fnd. | 75,000 | General Fund operations |
| General Fund | Southwinds Golf | 250,000 | General Fund operations |
| General Fund | 33.6M Beach Bond Rev. Fnd. | 17,338,246 | General Fund operations |
| General Fund | 2.5M Bond Sinking Fund | 315,365 | Eng. complex debt service, gen. oper. |
| General Fund | Public Improve. | 44,840 | General Fund operations |
| Housing & Community Dev. | Comm. Dev. Blk. Grt. | 160,000 | Loan repayment |
| JTPA Adult Migrant | General | 13,361 | Grant match for Adult Migrant operations |
| Metropolitan Planning Org. | General | 254,897 | Transportation planning operations |
| MSTD Other PZ&B | Franchise Fee | 8,058,109 | Planning, Zoning, and Building operations |
| MSTU District F | Franchise Fee | 200,000 | Road & street capital improvements |
| Senior Aides | General | 124,284 | Grant match for Senior Aides operations |
| Senior Services | General | 638,964 | Grant match for Senior Services operations |
| Transportation Authority | General | 5,523,987 | Operating subsidy and grant match |
| Transportation Impr. Fund | 50.875M Const. Fund | 3,881,118 | Capital road improvements |
| Transportation Impr. Fund | 33.6M Beach Bond Rev. Fnd. | 1,000,000 | Capital road improvements |
| 10M Pooled Fin. Debt Serv. | General | 1,170,944 | Debt service for 10M Pooled Finan. |
| 2.5M Bond | 2.5M Improv. Bond Reserve | 14,189 | Debt service for 2.5M Improve. Bond |
| 24M Pub. Bldg. Corp. Debt Serv. | General | 1,850,288 | Debt service for Public Bldg. Corp. D/S |
| 32.745M Public Improve Debt Serv. | General | 1,724,359 | Debt service for 32.745M Public Improve. |
| 32.745M Public Improve Debt Serv. | Parking Garage | 862,461 | Debt service for 32.745M Public Improve. |
| 33.6M Beach Bond Debt | 33.6M Beach Bond Rev. Fnd. | 2,712,658 | Debt service for 33.6M Beach Bond |
| 50.875M Pooled Fin. Debt Serv. | General | 3,417,471 | Debt service for 50.875M Pooled Finan. |
| 50.875M Pooled Fin. Debt Serv. | Fire Rescue | 1,219,000 | Debt service for 50.875M Pooled Finan. |

\$148,961,292

FISCAL YEAR 1990-91 BUDGET

PALM BEACH COUNTY

BUDGETED RESERVES BY TYPE
TOTAL \$315,114,444**Reserves for Balances Forward**

"Reserves for Balances Forward" represent funds to be carried forward to the subsequent fiscal year to pay operating expenses until property taxes are received.

Capital Projects

Capital Project reserves represent amounts set aside for capital improvement projects.

Designated

Designated Capital Projects reserves represent amounts for identified projects which are proposed for funding but which have not had specific project budgets established.

Undesignated

Undesignated Capital Projects reserves represent amounts which have been set aside for capital improvements for as yet unspecified projects.

Other Operating Reserves

Other Operating reserves provide funds for a variety of specific potential needs such as disaster clean up, future grant match or disallowed grant costs. The major components of these other reserves are insurance loss reserves.

Debt Service

Debt Service represents funds set aside for future debt service payments in accordance with bond requirements.

Contingency

Contingency reserves represent amounts set aside to meet unanticipated needs that will arise during the normal course of County business. Use of these reserves requires Board approval.

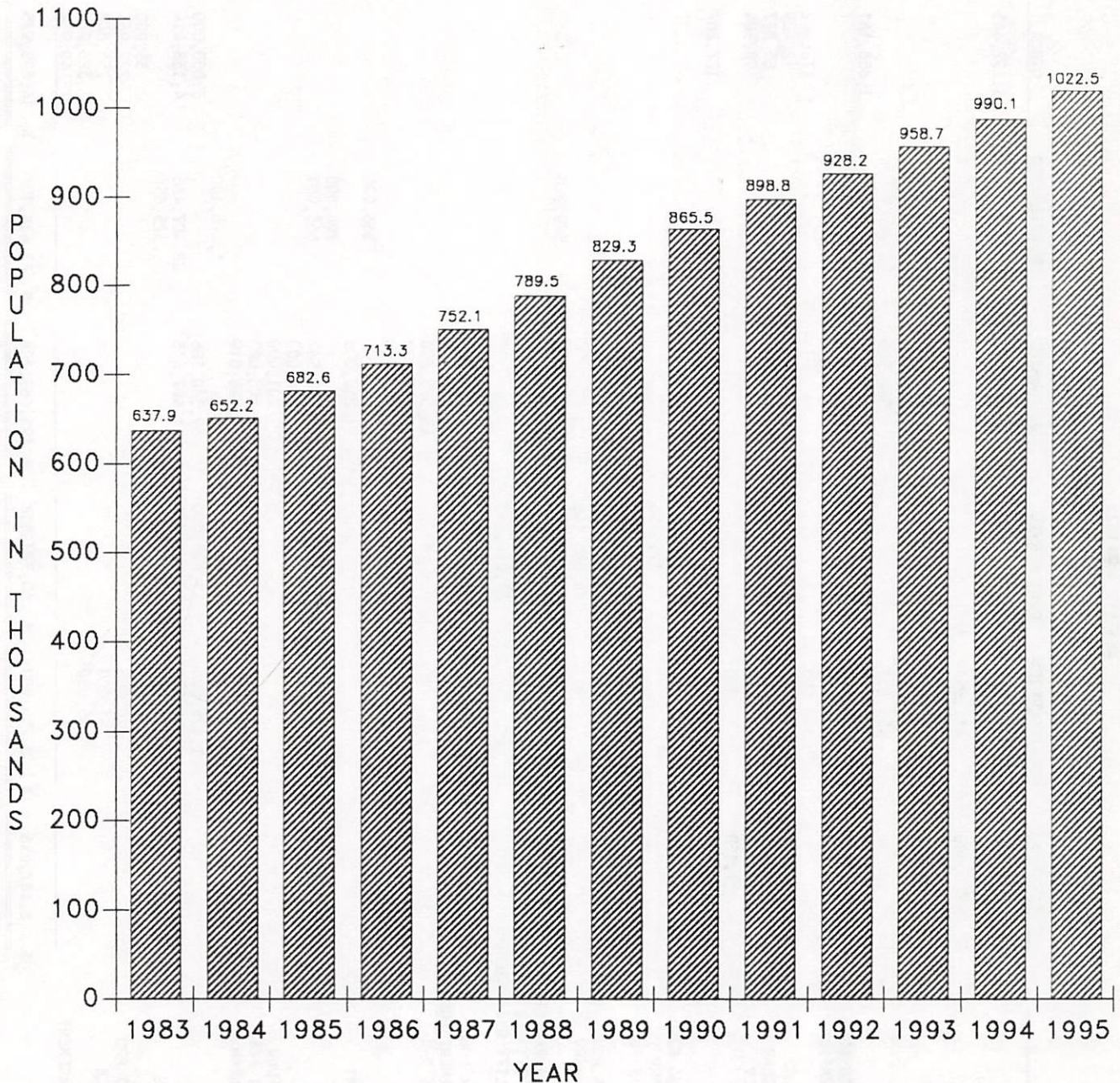
PALM BEACH COUNTY

RESERVE ANALYSIS

| FUND | BALANCES FORWARD | CONTINGENCIES | DEBT SERVICE | FUTURE PROJECTS DESIGNATED | FUTURE PROJECTS UNDESIGNATED | OTHER | TOTAL |
|--|---------------------|---------------|---------------|----------------------------------|------------------------------------|---------------|----------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| GENERAL FUND | 4,000,000 | 3,353,958 | | | | 3,292,445 | 10,646,403 |
| LAW LIBRARY | 136,356 | 68,177 | | | | | 204,533 |
| FINE & FORFEITRE | 2,700,000 | 411,954 | | | | | 3,111,954 |
| CO TRANS TRUST | | 300,000 | | | | | 300,000 |
| COUNTY LIBRARY | 50,000 | 75,000 | | | | | 125,000 |
| MSTD- BUILDING | | 444,758 | | 3,428,010 | | | 3,872,768 |
| MSTD-OTHER P Z & B | | 456,613 | | 582,500 | | | 1,039,113 |
| TOURIST DEVELOPMENT | | | | | | 1,886,181 | 1,886,181 |
| VESSEL REG. FEE ORD #88-40 | | | | | 577,938 | | 577,938 |
| METRO PLANNING ORGANIZATION | | 2,500 | | | | | 2,500 |
| E-911 PROGRAM | | 150,000 | | | | 172,942 | 322,942 |
| DRUG ABUSE TRUST FUND | | | | | | 2,429 | 2,429 |
| EMS AWARD - GRANT PROGRAM | | | | | | 85,327 | 85,327 |
| HOUSING & COMMUNITY DEV. | | | | | | 698,304 | 698,304 |
| GLADES FIRE MSTU | 1,300 | 300 | | | | | 1,600 |
| FIRE/RESCUE MSTU | 1,300,000 | 774,000 | | | | 127,267 | 2,201,267 |
| AVIATION BATTALION | | 70,000 | | | | | 70,000 |
| 7M C&J'67/INT & SINKING FUND | | | 473,800 | | | | 473,800 |
| 2.5M IMPR REV'67/DS RSRV | | | 175,156 | | | | 175,156 |
| 1M GLADS HTH REV'84/DSR FUND | | | 51,000 | | | | 51,000 |
| PUB BLDG C'86/DS RESV | | | 2,341,000 | | | | 2,341,000 |
| 32.745M PUBL IMP'86/DS RSV | | | 5,243,157 | | | | 5,243,157 |
| 33.6M BEACH REV'86/DS RSRV | | | 4,985,148 | | | | 4,985,148 |
| CAPITAL OUTLAY | | | | 244,500 | 579,948 | | 824,448 |
| 233.6M CRIMINAL JUSTICE FACILITY | | | | 5,784,631 | | | 5,784,631 |
| CRIMINAL JUSTICE FACILITY DEBT SERVICE | | | 7,248,563 | | | | 7,248,563 |
| CRIMINAL JUSTICE FACILITY D/S RESERVE | | | 21,030,890 | | | | 21,030,890 |
| MSTU DISTRICTS A-F | | | | 2,361,038 | | | 2,361,038 |
| CONSTITUTIONAL GAS TAX FUND | | | | 4,076,000 | | | 4,076,000 |
| TRANSPORTATION IMPROVEMENT FUND | | | | 69,930,935 | | | 69,930,935 |
| ROAD IMPACT FEES AREAS A-R | | | | 43,375,890 | | | 43,375,890 |
| 30M PARK BOND | | | | 4,937,522 | | | 4,937,522 |
| BEACH IMPROVEMENT | | | | 385,000 | | | 385,000 |
| LAW ENFR/IMPACT FEES | | | | | 863,000 | | 863,000 |
| FIRE RESCUE IMPROVEMENT | | | | 230,000 | | | 230,000 |
| FIRE IMPACT FEES | | | | | 798,000 | | 798,000 |
| PARK IMPROVEMENT FUND | | | | 32,562 | 668,001 | | 700,563 |
| PARK IMPACT FEES | | | | 10,880,000 | | | 10,880,000 |
| PUBLIC BUILDING IMPR FUND | | | | 201,000 | | | 201,000 |
| PUBLIC BUILDING IMPACT FEES | | | | 1,708,000 | | | 1,708,000 |
| LIBRARY EXPANSION PROGRAM | | | | 6,723,819 | | | 6,723,819 |
| LIBRARY IMPACT FEES | | | | | 1,198,100 | | 1,198,100 |
| WATER UTILITIES | | 1,475,000 | 1,602,000 | 39,380,186 | | 3,000,000 | 45,457,186 |
| AIRPORTS | | 501,851 | 17,626,804 | 1,407,615 | 22,407,466 | 4,138,414 | 46,082,150 |
| SOUTHWINDS GOLF COURSE | | 70,000 | | | 325,654 | | 395,654 |
| MOTOR POOL | | 35,869 | | | | 55,000 | 90,869 |
| BLUE CROSS/BLUE SHIELD-PPO | | 10,000 | | | | 222,964 | 232,964 |
| CASUALTY SELF INSURANCE | | 11,000 | | | | 756,807 | 767,807 |
| RISK MANAGEMENT | | 45,000 | | | | 326,988 | 371,988 |
| HANDICAP PARKING ENFORCEMENT | | | | | | 40,907 | 40,907 |
| TOTAL | \$ 8,187,656 | \$ 8,255,980 | \$ 60,777,518 | \$ 195,669,208 | \$ 27,418,107 | \$ 14,805,975 | \$ 315,114,444 |

FISCAL YEAR 1990-91 BUDGET

PALM BEACH COUNTY

POPULATION COMPARISON
1983 - 1995

As indicated by the above graph, the overall population for Palm Beach County has increased 26% over the past five years. Growth is not without problems. An expanding population has expanding needs for services such as law enforcement, fire and rescue, human services, transportation and recreation.

Additional people place additional demands on existing facilities creating expanded maintenance needs and ultimately the need for new facilities.

**AD VALOREM TAXES
COUNTYWIDE AND DEPENDENT TAXING DISTRICTS**

| | <u>FY</u> <u>1986-87</u> | <u>FY</u> <u>1987-88</u> | <u>FY</u> <u>1988-89</u> | <u>FY</u> <u>1989-90</u> | <u>FY</u> <u>1990-91</u> | <u>FY 1990-91</u> <u>TAX *</u> |
|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------------|
| Countywide | 4.6190 | 4.7862 | 5.0562 | 4.8904 | 4.8314 | 233,870,870 |
| Dependent Taxing Districts | | | | | | |
| Library District | .3951 | .9075 | .9137 | .3910 | .3790 | 9,761,927 |
| Fire/Rescue MSTU #1 | 1.6022 | 1.4412 | 1.4345 | 1.6971 | -- | -- |
| Fire/Rescue MSTU #2 | 2.3908 | 2.4461 | 2.6946 | 2.7557 | -- | -- |
| Fire/Rescue MSTU #3 | 1.3760 | 1.4515 | 1.3794 | 1.4467 | -- | -- |
| Glades Fire MSTU | 1.6725 | .5639 | 1.8178 | 2.9122 | 2.0390 | 18,461 |
| Fire/Rescue Ctywide. MSTU | -- | -- | -- | -- | 1.7160 | 34,345,919 |
| Hypoluxo Village | 1.5000 | 1.5000 | 1.5000 | -- | -- | -- |

* Ad valorem taxes for FY 1990-91 are based upon the tentative 1990 Certification of Taxable Value, multiplied by the millage for FY 1990-91.

The above millage rates are those proposed to be levied by the Palm Beach County Board of County Commissioners for Countywide and Dependent Taxing Districts. All property owners with taxable properties located within Palm Beach County will pay the Countywide millage. The millages shown for the Dependent Taxing Districts will apply to properties located within those Districts.

A "mill" is one-tenth of a penny, or \$1.00 of ad valorem tax for each \$1,000 of certified taxable values.

A property owner with property assessed at \$102,100 and a homestead exemption of \$25,000 will pay the above Countywide millage, calculated by the following formula:

$$(\text{Assessed Value} - \text{Homestead Exemption}) \times \text{Millage} = \text{Ad Valorem Tax}$$

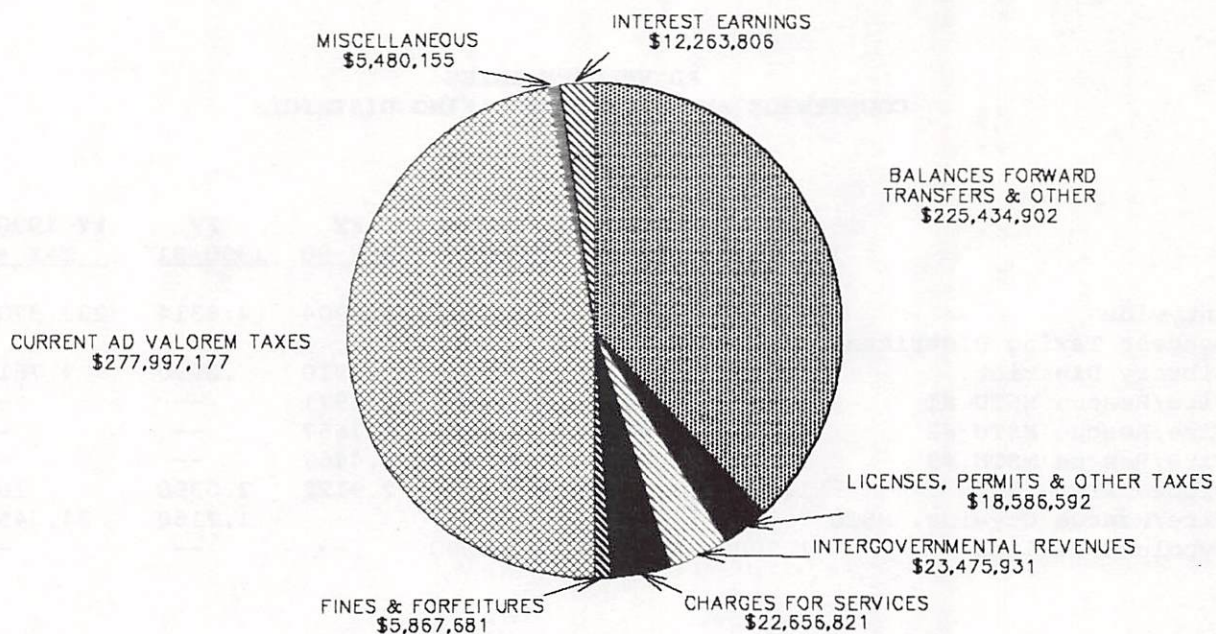
Countywide Example:

$$(\$102,100 - \$25,000) \times .0048314 = \$ 372.50$$

Note that the above example is calculated on the Countywide rate only and does not take into account the Dependent Taxing Districts.

There are numerous other taxing authorities within Palm Beach County that levy taxes in addition to the Palm Beach County - Board of County Commissioners. Examples of these other taxing authorities include the South Florida Water Management District, the School Board of Palm Beach County, various municipalities and independent taxing districts.

PALM BEACH COUNTY

TAXING FUND REVENUES BY CATEGORY
TOTAL \$591,763,065

Taxing fund revenues by category consist of the following funds: The General Fund, Fine & Forfeitures Fund, County Transportation Trust Fund, Capital Outlay Fund, Transportation Improvement Fund, Parks Improvement Fund, Public Buildings Improvement Fund, 7M Courthouse & Jail I&S Fund, 6M Beach Acquisition Bond Fund, 35M Beach & Park Bond Fund, 14.42M Beach & Park Refunding Bond, 29.7M Criminal Justice Complex Bond, 30M Park Development Bond, County Library Fund, Glades Fire MSTU Fund, and Fire/Rescue Countywide Fund.

Ad Valorem taxes are property taxes computed as a percentage of the value of real and personal property expressed in mills.

Licenses and permits and other taxes are revenue derived from the issuance of local licenses and permits and delinquent ad valorem taxes.

Intergovernmental revenues include all money received from federal, state, and other local governments in the form of grants and shared revenues.

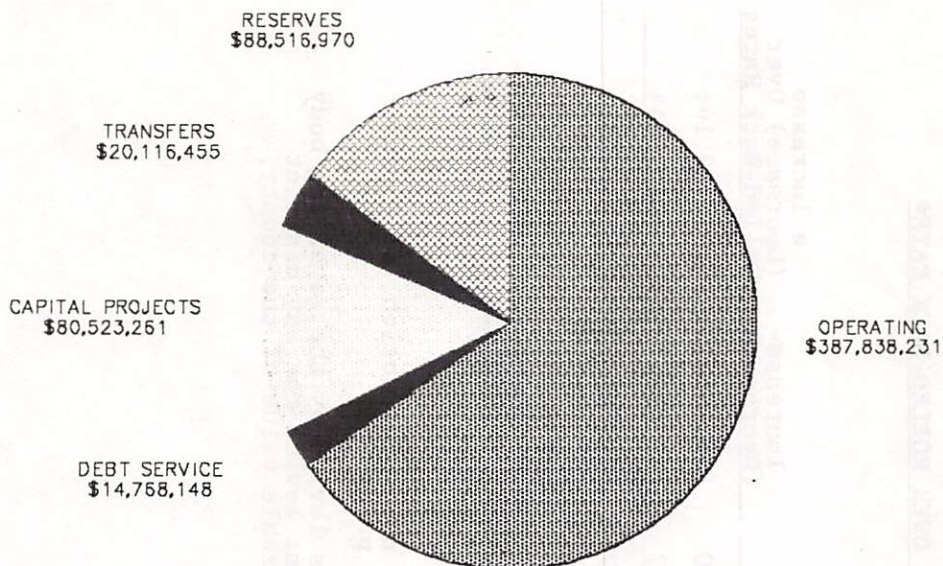
Charges for services reflect revenues stemming from charges for current services.

Fines and forfeitures include revenues received from fines and penalties imposed for the commission of statutory offenses and violations of lawful administrative rules and regulations, and for neglect of official duty.

Interest revenues include all interest earned on investments, contracts and notes.

Miscellaneous revenues include all other revenue not included in the aforementioned categories, i.e., rents and royalties, sales and compensation for loss of fixed assets, contributions and donations from private sources, etc.

Balance forward, transfers and other are amounts received by the government which are not additions to assets of the government as a whole. These items include inter-fund transfers and inter-fund reimbursements.

TAXING FUND EXPENDITURES BY CATEGORY
TOTAL \$591,763,065

Most of the County's operations and services are funded from the taxing funds. Operating costs in the taxing funds comprise the largest portion of expenditures. In addition, a number of capital projects are funded from the taxing funds.

Debt service is for the \$7 Million Courthouse & Jail bonds, \$6 Million Beach Acquisition Bonds, \$35 Million Beach & Park Bonds, \$14.42 Million Beach and Park Refunding Bonds, \$29.7 Million Criminal Justice Complexes Bonds and \$30 Million Park Development Bonds.

Reserves are for balances forward, contingencies, debt service and future capital projects.

Transfers represent the transfer of dollars between funds for debt service operations and capital improvements.

PALM BEACH COUNTY

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PALM BEACH COUNTY

BOARD OF COUNTY COMMISSIONERS

PERCENTAGE INCREASE (DECREASE) IN MILLAGE OVER ROLLED-BACK RATE*

| | <u>FY 1990-91 Rolled-Back Taxes</u> | <u>FY 1990-91 Final Taxes</u> | <u>Increase (Decrease)</u> | <u>% Increase (Decrease) Over Rolled-Back Rates</u> |
|-------------------------------|---|---------------------------------------|--------------------------------|---|
| Board of County Commissioners | \$218,003,889 | \$222,669,620 | \$4,665,731 | 2.14% |
| Dependent Districts | <u>50,555,036</u> | <u>44,126,307</u> | <u>(\$6,428,729)</u> | <u>(12.71)%</u> |
| Aggregate Taxes | <u>\$268,558,925</u> | <u>\$266,795,927</u> | <u>(\$1,762,998)</u> | <u>(.65)%</u> |
| Aggregate Millage** | <u>5.5480</u> | <u>5.5116</u> | <u>(.0364)</u> | <u>(.65)%</u> |

*ROLLED-BACK RATE is the millage rate which, exclusive of new construction, will provide the same ad valorem tax revenue as was levied during the prior year.

**AGGREGATE MILLAGE RATE is the sum of all ad valorem taxes levied by the governing body of a county for countywide purposes, plus ad valorem taxes levied for any district dependent to the governing body, divided by the total taxable value of the county, converted to a millage rate.

PALM BEACH COUNTY

ANALYSIS OF TAX REVENUE BY FUND AND DEPENDENT TAXING DISTRICTS

| | <u>Millage</u> | <u>Non-Voted</u> | <u>Voted</u> | <u>Total Taxes</u> |
|--|----------------|-----------------------|--------------------------|-----------------------|
| General Fund | 2.1403 | \$ 103,604,302 | \$ | \$ 103,604,302 |
| Fine & Forfeiture Fund | 1.7067 | 82,615,270 | | 82,615,270 |
| County Transportation Trust Fund | .0787 | 3,809,587 | | 3,809,587 |
| Capital Outlay Fund | .0223 | 1,079,463 | | 1,079,463 |
| Transportation Improvement Fund | .5827 | 28,206,432 | | 28,206,432 |
| Parks Improvement Fund | .0110 | 532,471 | | 532,471 |
| Public Buildings Improvement Fund | .0500 | 2,420,322 | | 2,420,322 |
| 7M Courthouse & Jail Fund | .0083 | 401,773 | | 401,773 |
| 6M Beach Aquisition Fund | .0089 | | 430,817 (a) | 430,817 |
| 35M Beach & Park Bond | .0497 | | 2,405,800 (a) | 2,405,800 |
| 14.42M Beach & Park Refunding Bond | .0307 | | 1,486,078 (a) | 1,486,078 |
| Criminal Justice Complex | .0749 | | 3,625,642 (a) | 3,625,642 |
| 30M Park Development Bond | .0672 | | 325,2913 (a) | 3,252,913 |
| TOTAL COUNTY-WIDE FUNDS | 4.8314 | \$ 222,669,620 | \$ 11,201,250 (a) | 233,870,870 |
| County Library | .3790 | 9,761,927 | | 9,761,927 |
| Glades Fire MSTU | 2.0390 | 18,461 | | 18,461 |
| Fire/Rescue Countywide MSTU | 1.7160 | 34,345,919 | | 34,345,919 |
| TOTAL DEPENDENT DISTRICTS | | \$ 44,126,307 | | \$ 44,126,307 |
| TOTAL BOARD OF COUNTY COMMISSIONERS | | \$ 266,795,927 | \$ 11,201,250 | \$ 277,997,177 |
| | | (b) | (c) | (d) |

- (a) Voted county-wide
 (b) Aggregate Taxes
 (c) Taxes not subject to Florida Statutory cap of 10 mills
 (d) Total Ad Valorem Taxes levied

PALM BEACH COUNTY

CHANGES IN NON-VOTED PROPERTY (AD VALOREM) TAXES

| County-Wide | FY 1989-90 Budget | | FY 1990-91 Budget | | Increase (Decrease) | Percent |
|---------------------------------------|-------------------|----------------------|-------------------|----------------------|------------------------|---------------|
| | Millage | Amount | Millage | Amount | Amount | |
| General Fund | 2.3004 | \$103,988,640 | 2.1403 | \$102,394,140 | (\$1,594,500) | -1.53% |
| Fine & Forfeiture Fund | 1.5968 | 72,182,690 | 1.7067 | 80,141,701 | 7,959,011 | 11.03% |
| County Transportation Trust | .1221 | 5,519,481 | .0787 | 3,809,587 | (1,709,894) | -30.98% |
| Capital Outlay | .1179 | 5,329,621 | .0223 | 4,763,194 | (566,427) | -10.63% |
| Transportation Improvement Fund | .4622 | 20,893,562 | .5827 | 28,206,432 | 7,312,870 | 35.00% |
| Parks Improvement Fund | .0136 | 614,782 | .0110 | 532,471 | (82,311) | -13.39% |
| Public Buildings Improvement Fund | .0301 | 1,360,658 | .0500 | 2,420,322 | 1,059,664 | 77.88% |
| 7M Courthouse & Jail Fund | .0089 | 402,321 | .0083 | 401,773 | (548) | -.14% |
| SUB-TOTAL COUNTY-WIDE | 4.6520 | \$210,291,755 | 4.6000 | \$222,669,620 | \$12,377,865 | 5.89% |
| Dependent Districts | | | | | | |
| County Library | .3910 | 9,316,385 | .3790 | 9,761,927 | 445,542 | 4.78% |
| Fire/Rescue MSTU District 1 | 1.6971 | 4,400,795 | 0 | 0 | (4,400,795) | -100.00% |
| Fire/Rescue MSTU District 2 | 2.7557 | 22,932,341 | 0 | 0 | (22,932,341) | -100.00% |
| Fire/Rescue MSTU District 3 | 1.4467 | 10,732,179 | 0 | 0 | (10,732,179) | -100.00% |
| Glades Fire MSTU | 2.9122 | 26,020 | 2.0390 | 18,461 | (7,559) | -29.05% |
| Fire/Rescue Countywide MSTU | 0 | 0 | 1.7160 | 34,345,919 | 34,345,919 | 100.00% |
| SUB-TOTAL DEPENDENT DISTRICTS | | \$47,407,720 | | \$44,126,307 | (\$3,281,413) | -6.92% |
| TOTAL NON-VOTED PROPERTY TAXES | | \$257,699,475 | | \$266,795,927 | \$9,096,452 | 3.53% |

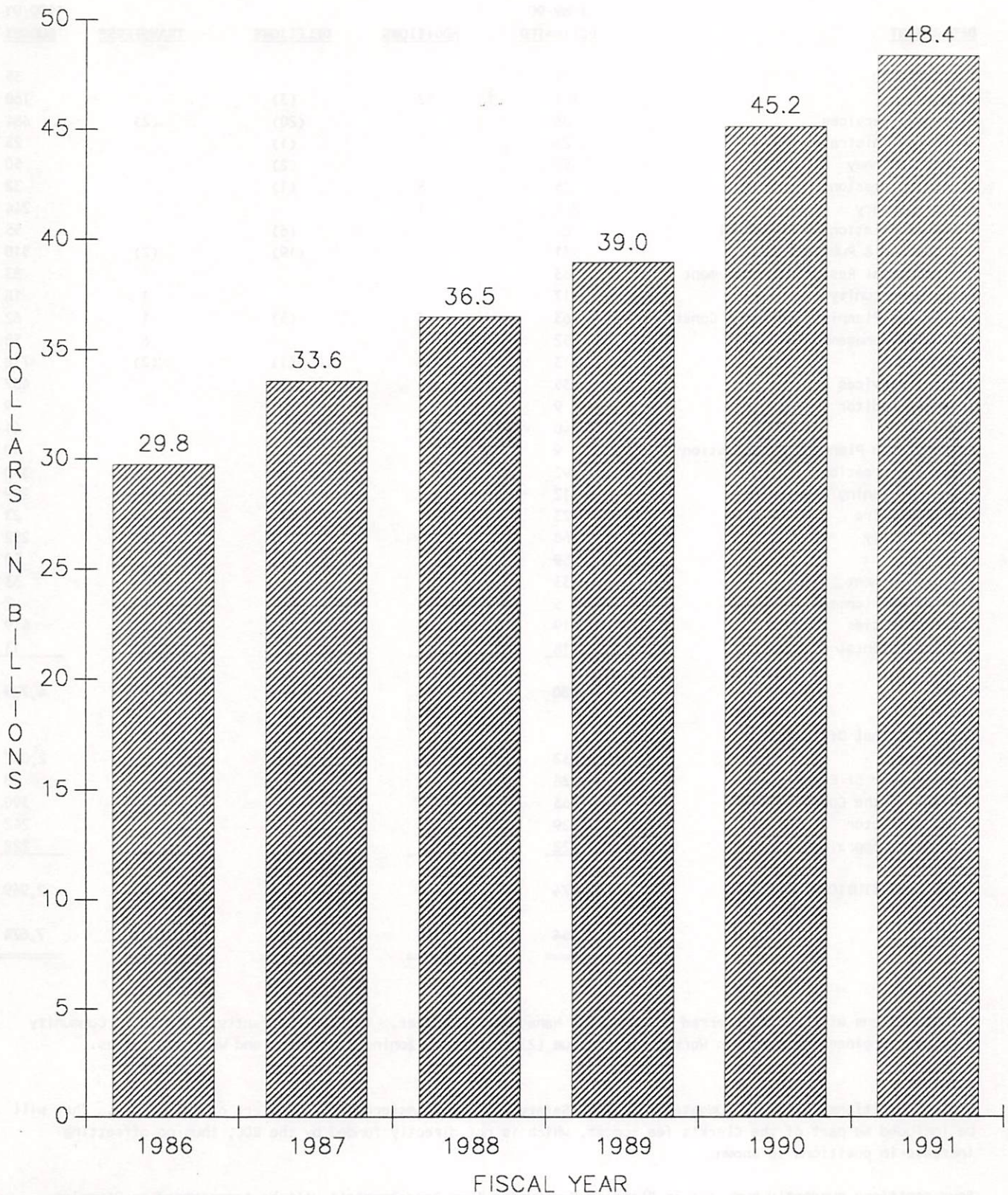
USE OF NON-VOTED PROPERTY TAXES

| | FY 1989-90 BUDGET* | | FY 1990-91 BUDGET* | | Increase (Decrease) | Percent |
|-------------------------|--------------------|----------------------|--------------------|----------------------|------------------------|--------------|
| | | | | | Amount | |
| County Commission | | 96,662,940 | | 91,155,433 | (5,507,507) | -5.70% |
| Sheriff | | 72,182,690 | | 82,615,270 | 10,432,580 | 14.45% |
| Property Appraiser | | 10,492,368 | | 10,880,895 | 388,527 | 3.70% |
| Judicial System | | 9,871,993 | | 10,168,145 | 296,152 | 3.00% |
| Clerk of the Courts | | 16,833,874 | | 22,422,847 | 5,588,973 | 33.20% |
| Supervisor of Elections | | 2,440,676 | | 2,931,241 | 490,565 | 20.10% |
| Tax Collector | | 1,807,214 | | 2,495,789 | 688,575 | 38.10% |
| County Library | | 9,316,385 | | 9,761,927 | 445,542 | 4.78% |
| Fire/Rescue | | 38,091,335 | | 34,364,380 | (3,726,955) | -9.78% |
| Total | | \$257,699,475 | | \$266,795,927 | \$9,096,452 | 3.53% |

* Net Ad Valorem Taxes (Total Budget Less All Other Revenues)

FISCAL YEAR 1990-91 BUDGET

TAXABLE VALUATION COMPARISON
FOR COUNTYWIDE PROPERTY (AD VALOREM) TAXES



PALM BEACH COUNTY

FY 1990-91 POSITION SUMMARY BY DEPARTMENT

| <u>DEPARTMENT</u> | <u>1989-90 ESTIMATED</u> | <u>ADDITIONS</u> | <u>DELETIONS</u> | <u>TRANSFERS*</u> | <u>1990-91 BUDGET</u> |
|---------------------------------------|------------------------------|------------------|------------------|-------------------|---------------------------|
| Agriculture | 35 | | | | 35 |
| Airports | 151 | 12 | (3) | | 160 |
| Community Services | 706 | | (20) | (2) | 684 |
| County Administration | 26 | | (1) | | 25 |
| County Attorney | 52 | | (2) | | 50 |
| County Commission | 25 | 8 | (1) | | 32 |
| County Library | 243 | 1 | | | 244 |
| Employee Relations & Personnel | 61 | | (6) | | 55 |
| Engineering & Public Works | 531 | | (19) | (2) | 510 |
| Environmental Resources Management | 83 | | | | 83 |
| Equal Opportunity | 17 | | | 1 | 18 |
| Facilities Planning, Design & Constr. | 63 | 3 | (5) | 1 | 62 |
| Financial Management & Budget | 52 | | | 6 | 58 |
| Fire/Rescue | 713 | 8 | (1) | (2) | 718 |
| General Services | 435 | 5 | (3) | | 437 |
| Internal Auditor | 9 | | | | 9 |
| Judicial | 40 | 1 | | | 41 |
| Metropolitan Planning Organization | 9 | 1 | | | 10 |
| Parks & Recreation | 392 | 1 | (3) | | 390 |
| Planning, Zoning & Building | 312 | | (16) | 3 | 299 |
| Public Affairs | 23 | 1 | (1) | | 23 |
| Public Safety | 268 | 6 | (6) | (16) | 252 |
| Purchasing | 59 | | (1) | | 58 |
| Risk Management | 33 | | | | 33 |
| Tourist Development | 5 | 1 | | 1 | 7 |
| Water Utilities | 419 | 8 | (7) | (1) | 419 |
| Non-Departmental | 18 | | | (5) | 13 |
| TOTAL | 4,780 | 56 | (95) | (16) | 4,725 |
| Constitutional Officers: | | | | | |
| Sheriff | 2,032 | 45 | (10) | | 2,067 |
| Supervisor of Elections | 28 | | | | 28 |
| Clerk of the Court | 363 | 27 | | | 390 |
| Tax Collector | 229 | 13 | | | 242 |
| Property Appraiser | 222 | | | | 222 |
| TOTAL CONSTITUTIONAL OFFICERS | 2,874 | 85 | (10) | 0 | 2,949 |
| TOTAL | 7,654 | 141 | (105) | (16) | 7,674 |

*Six positions will be transferred to Financial Management & Budget. They are currently budgeted in Community Services, Engineering & Public Works, Fire/Rescue (2), Planning, Zoning & Building and Water Utilities.

Sixteen positions currently budgeted in Public Safety will be transferred to the Clerk of the Courts. They will be included as part of the Clerk's fee budget, which is not directly funded by the BCC, thus no offsetting increase in positions is shown.

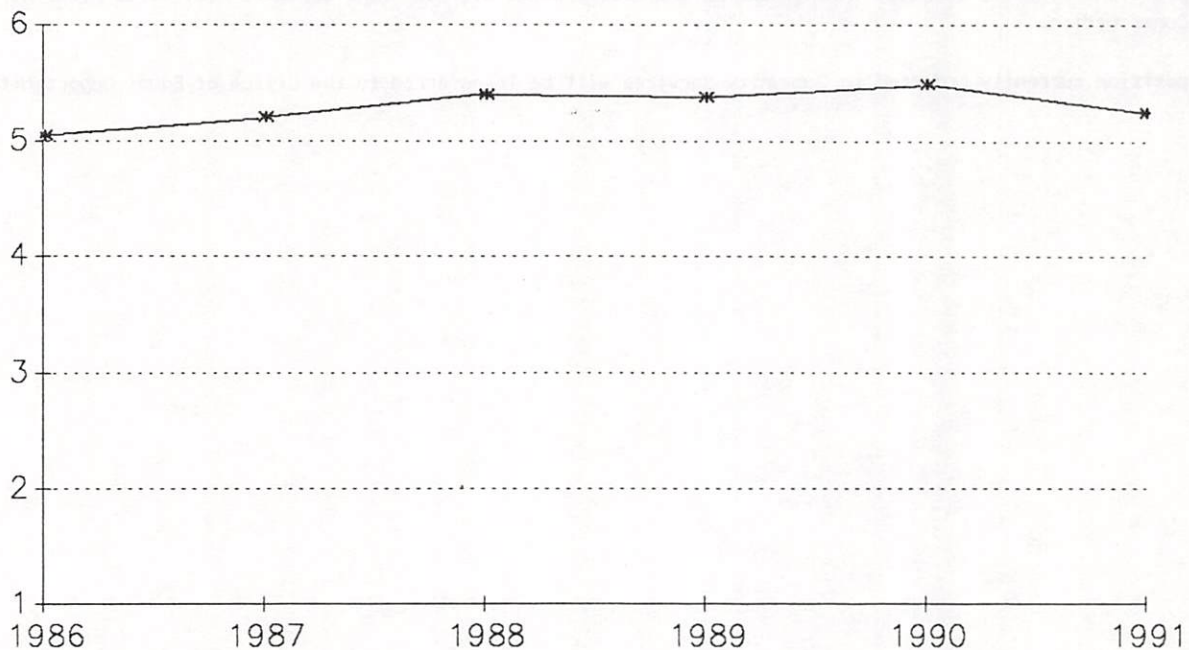
Four positions currently budgeted in Planning-Countywide (Non-Departmental) will be transferred to Planning, Zoning and Building.

One position budgeted under the Sports Authority will be transferred to Tourist Development as the operation is moved out of Non-Departmental.

One position currently budgeted in Engineering and Public Works will be transferred to Facilities Planning, Design and Construction.

One position currently budgeted in Community Services will be Transferred to the Office of Equal Opportunity.

PALM BEACH COUNTY

BOARD OF COUNTY COMMISSIONERS
EMPLOYEES PER 1,000 POPULATION

FISCAL YEARS ENDING SEPTEMBER 30

| <u>Actual</u> <u>FY 1985-86</u> | <u>Actual</u> <u>FY 1986-87</u> | <u>Actual</u> <u>FY 1987-88</u> | <u>Actual</u> <u>FY 1988-89</u> | <u>Estimated</u> <u>FY 1989-90</u> | <u>Budget</u> <u>FY 1990-91</u> |
|------------------------------------|------------------------------------|------------------------------------|------------------------------------|---------------------------------------|------------------------------------|
| 5.06 | 5.21 | 5.41 | 5.39 | 5.50 | 5.26 |

Palm Beach County Board of County Commissioners has a total of 4,725 full and part-time employees budgeted for the 1990-91 fiscal year. The number of employees per 1,000 population is being presented in order to counter the effects of growth. This chart shows the true increases in employees from the 1985-86 fiscal year through the upcoming 1990-91 fiscal year.

Because personnel costs are a major portion of the County's operating budget, changes in the number of employees per 1,000 population have a direct relationship to the cost of providing services. An increase in employees per 1,000 population could indicate that the County is becoming more labor intensive, productivity is declining or service levels are increasing.

Increases in employees per 1,000 population since 1986 have been due to increased service levels. As indicated by the above graph, the Board's employees per 1,000 population has gone down from the 1989-90 fiscal year. This indicates that the County is becoming less labor intensive and productivity is increasing.

PALM BEACH COUNTY

SECTION D

DEBT SERVICE

FISCAL YEAR 1990-91 BUDGET

SECTION 2

LAKE BEACH COUNTY

PALM BEACH COUNTY

SUMMARY OF OUTSTANDING BOND ISSUES
AS OF OCTOBER 1, 1990

| <u>ISSUE</u> | <u>PURPOSE</u> | <u>AMOUNT ISSUED</u> | <u>ISSUE DATE</u> | <u>MATURITY DATE</u> | <u>AMOUNT OUTSTANDING</u> |
|--|---|-----------------------------|-----------------------|--------------------------|-------------------------------|
| <u>GENERAL OBLIGATION DEBT</u> | | | | | |
| Courthouse & Jail Certificates of Indebtedness | Courthouse wraparound, jail expansion and branch courthouses | \$7,000,000 | 10/1/67 | 10/1/92 | \$ 900,000 |
| Beach Acquisition Bonds | Acquisition and improvement of beach sites countywide | 6,000,000 | 3/1/70 | 3/1/99 | 3,010,000 |
| Beach and Park Acquisition and Improvement Bonds | Acquisition and improvement of various beach and park sites countywide | 35,000,000 | 8/1/78 | 8/1/08 | 27,865,000 |
| Beach & Park Refunding Bonds | Refund portion of previous issue | 14,420,000 | 10/15/88 | 8/1/08 | 13,970,000 |
| Criminal Justice Complex Bonds | Construction of criminal justice complex | 29,700,000 | 6/1/83 | 6/1/93 | 9,000,000 |
| Park Improvement Bond | Countywide regional park improvements | <u>30,000,000</u> | 7/1/87 | 7/1/02 | <u>26,170,000</u> |
| TOTAL - General Obligation Bonds | | <u>\$122,120,000</u> | | | <u>\$80,915,000</u> |
| <u>NON SELF SUPPORTING REVENUE BONDS</u> | | | | | |
| Improvement Bonds Series 1967 | Improvements to the County Home | \$2,500,000 | 10/1/67 | 10/1/97 | \$ 990,000 |
| Glades Health Facility Bonds | Construction and improvements to a Health Department clinic in the Glades | 1,000,000 | 11/28/84 | 9/1/04 | 820,000 |
| Public Building Corp. Refunding Bonds-Ser. 1986 | Refunding of bond for construction of government center | 24,570,000 | 8/1/86 | 6/1/11 | 22,495,000 |
| 1986 Public Improvement | Improvements to various governmental centers and parking garage | 32,745,000 | 5/1/86 | 10/1/06 | 29,105,000 |
| Beach Acquisition Bonds-Ser. 1986 | Beach acquisition | 33,600,000 | 10/1/86 | 11/1/07 | 31,745,000 |
| Pooled Financing (Sunshine Pool) | Land acquisition; construction and improvements to various general government and fire/ rescue buildings | 50,875,000 10,000,000 | 5/1/87 5/31/88 | 5/1/16 7/1/04 | 45,780,000 9,570,000 |
| First Municipal Loan Program | Purchase of Four Points Centre | 6,151,600 | 1/31/89 | 9/1/92 | 3,721,600 |
| | Design of Judicial Center and Detention Facility | 15,054,954 | 5/31/89 | 12/1/95 | 14,704,954 |
| Criminal Justice Facilities Bonds-Series 1990 | Construction of Judicial Center and Detention Facility | 233,620,000 | 6/15/90 | 6/1/15 | 233,620,000 |
| TOTAL - Non Self Supporting Revenue Bonds | | <u>\$410,116,554</u> | | | <u>\$392,551,554</u> |

PALM BEACH COUNTY

SUMMARY OF OUTSTANDING BOND ISSUES
AS OF OCTOBER 1, 1990

| <u>ISSUE</u> | <u>PURPOSE</u> | <u>AMOUNT ISSUED</u> | <u>ISSUE DATE</u> | <u>MATURITY DATE</u> | <u>AMOUNT OUTSTANDING</u> |
|--|--|-----------------------------|-----------------------|--------------------------|-------------------------------|
| <u>SELF SUPPORTING REVENUE BONDS</u> | | | | | |
| Water & Sewer System Series 1984 | Refund previous bond issues | \$56,745,000 | 8/1/84 | 10/1/11 | \$ 6,495,000 |
| Water & Sewer System Series 1985 | Provide funding for buyout of South Palm Beach Utilities | 18,645,000 | 6/13/85 | 10/1/11 | 17,545,000 |
| Water & Sewer System Series 1986 | Refund portion of Series 1984 | 59,530,000 | 11/1/86 | 10/1/11 | 57,660,000 |
| Water & Sewer System Series 1989 | Provide funding to assist in financing five year capital improvement program | 38,000,000 | 7/1/89 | 7/1/09 | 37,020,000 |
| Airport System Series 1984 | Improvements to Palm Beach International Airport | 93,585,000 | 11/1/84 | 10/1/14 | 89,515,000 |
| Airport System Series 1989 Subordinated Indebtedness | Provide funding to pay expenses of Series 1991 Refunding Bonds | 3,850,000 | 10/1/89 | 10/1/10 | 3,850,000 |
| Airport System Series 1991 | Refund portion of Series 1984 | <u>94,815,000</u> | 10/1/91 | 10/1/10 | <u>94,815,000</u> |
| TOTAL - Self Supporting Revenue Bonds | | <u>\$365,170,000</u> | | | <u>\$306,900,000</u> |
| TOTAL - ALL BONDS | | <u>\$897,406,554</u> | | | <u>\$780,366,554</u> |

PALM BEACH COUNTY

DEBT SERVICE SUMMARY BY FUNCTION

| <u>Fund</u> | <u>Amount</u> | <u>General Government</u> | <u>Physical Environment</u> | <u>Transportation</u> | <u>Principal</u> |
|------------------------------------|---------------------|-------------------------------|---------------------------------|-----------------------|---------------------|
| General | \$ 2,698,984 | \$ 194,944 | | | \$ 2,504,040 |
| \$7M Courthouse | 467,500 | 27,500 | | | 440,000 |
| \$6M Beach Bond | 437,840 | 177,840 | | | 260,000 |
| \$35M Beach & Park | 2,559,688 | 1,659,688 | | | 900,000 |
| \$14.42M Beach & Park Refunding | 1,450,103 | 970,103 | | | 480,000 |
| \$29.7M Criminal Justice | 3,711,750 | 711,750 | | | 3,000,000 |
| \$233.6M Criminal Justice Facility | 15,540,431 | 15,540,431 | | | |
| Glades Health Facility | 81,000 | 41,000 | | | 40,000 |
| PBC Public Building Corp | 2,185,585 | 1,700,585 | | | 485,000 |
| \$32.745M Public Improvements | 3,133,780 | 2,138,780 | | | 995,000 |
| \$2.5M I&S Bond Fund | 174,640 | 54,640 | | | 120,000 |
| \$33.6M Beach Bond Debt | 3,134,053 | 2,139,053 | | | 995,000 |
| \$60.875M Sunshine Pool (1) | 7,007,415 | 3,937,415 | | | 3,070,000 |
| \$30M Park Improvement | 3,237,280 | 1,777,280 | | | 1,460,000 |
| First Municipal Loan Program (1) | 3,887,000 | 587,000 | | | 3,300,000 |
| Water Utilities Bonds (2) | 15,548,078 | | \$ 12,868,078 | | 2,680,000 |
| Airport Bonds | 19,619,897 | | | \$17,339,897 | 2,280,000 |
| TOTAL | \$84,875,024 | \$31,658,009 | \$ 12,868,078 | \$17,339,897 | \$23,009,040 |

NOTE: The expenditures included in the General Government column represent interest payments and fiscal charges on general non-enterprise debt.

The expenditures included in the Physical Environment and the Transportation columns represent interest payments and fiscal charges on enterprise fund debt.

The expenditures included in the Principal column represent payments of principal for any County bonds.

(1) Two borrowings.

(2) Four bond issues.

PALM BEACH COUNTY

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SECTION E
APPENDICES

ALABAMA COUNTY

SECTION 1
SECTION 2

LIST OF REVENUE TAXES

DESCRIPTION OF REVENUES BY TYPECURRENT AD VALOREM
TAXES

Property taxes computed as a percentage of the value of the real property or personal property.

LICENSES, PERMITS,
AND OTHER TAXES

Revenue derived from the issuance of local licenses, permits and other taxes. Licenses include both professional and occupational licenses; permits consist of building and various other permits; other taxes consist of user-type taxes, franchise fees and delinquent ad valorem taxes.

INTER-GOVERNMENTAL
REVENUES

This group of accounts includes all revenues received from federal, state and other local governmental sources in the form of grants, shared revenues and payments in lieu of taxes.

CHARGES FOR
SERVICES

This series of accounts includes all revenues stemming from charges for current services excluding revenues of internal service funds.

FINES & FORFEITURES

This group of accounts includes revenues received from fines and penalties imposed for the commission of statutory offenses, violations of lawful administrative rules and regulations, and for neglect of official duty. Forfeits include revenues resulting from confiscation of deposits or bonds held as performance guarantees.

MISCELLANEOUS
REVENUE

Revenue from sources not otherwise provided for in the preceding categories. This includes interest earnings, rents and royalties, special assessments, sale and compensation for loss of fixed assets, sale of surplus materials and contributions from private sources.

BALANCES FORWARD,
TRANSFERS AND
OTHER

Amounts received by the County which are not additions to the assets of the government as a whole, although they may be to the receiving fund. These items include inter-fund transfers, inter-fund reimbursements except the receipts of an internal service fund. Also includes fund balances carried over from the previous year.

INTRA-GOVERNMENTAL
REVENUES

Those revenues derived from goods and services furnished by central service agencies of the County to other departments and funds.

PALM BEACH COUNTY

DESCRIPTION OF EXPENDITURES BY PROGRAMGENERAL GOVERNMENT

A major class of services provided by the legislative, judicial and administrative branches of County government as a whole. This classification encompasses the Board of County Commissioners, administration (including central service staff departments), auditing, property appraiser, tax collector, finance, legal, planning, judicial, supervisor of elections, and various other general government services.

PUBLIC SAFETY

A major category of services provided by the County for the security of persons and property. This category includes law enforcement, fire control, detention and/or correction, protective inspections, emergency and disaster relief services, ambulance and rescue services, medical examiner, consumer affairs and all other costs primarily related to public safety.

PHYSICAL ENVIRONMENT
AND UTILITIES

The cost of services provided by the County for the primary purpose of achieving a satisfactory living environment by controlling and utilizing elements of the environment. Services include water and sewage, mosquito and aquatic weed control, sand transfer and beach restoration, soil conservation and agriculture, and all other services related to the physical environment.

TRANSPORTATION

Costs of services provided by the County for the safe and adequate flow of vehicles, travelers and pedestrians. This category includes the County Transportation Trust, the Transportation Authority, the Department of Airports, and other accounts established for the construction and maintenance of all transportation related facilities.

ECONOMIC ENVIRONMENT

The cost of providing services which develop and improve the economic condition of the community and its citizens. Services included are industry development, veterans services, housing and community development, and all other costs primarily related to economic environment.

HEALTH AND HUMAN SERVICES

The cost of providing services for the care, treatment and control of human illness, injury or handicap, and for the welfare of the community as a whole and its individuals. Expenditures classified under this function include hospital services, health care, animal regulation, homes for the infirm, mental health, welfare, retardation, and other human services.

CULTURE AND RECREATION

The cost of providing and maintaining cultural and recreational facilities and activities for the benefit of citizens and visitors. This category includes libraries, parks and related programs, cultural services, special events and special recreational facilities.

INTERNAL SERVICES

Those expenses incurred exclusively by internal service funds in providing goods and services to user departments or agencies. This category includes motor pool, employee health insurance, casualty self-insurance and workers' compensation.

TRANSFERS, RESERVES AND OTHER

This is a basic account category to provide for disbursements which are not classified as expenditures. Included in this group are inter-fund transfers, reserves, redemption of long and short-term debts and transfers between the Board of County Commissioners and Constitutional Officers.

PALM BEACH COUNTY

DESCRIPTION OF EXPENDITURES BY OBJECTPERSONAL SERVICES

Expense for salaries, wages and related employee benefits provided for all persons employed by the County whether on full-time, part-time, temporary or seasonal basis. Employee benefits include employer contributions to a retirement system, social security, insurance, workers' compensation, unemployment compensation insurance and any other similar direct employee benefits.

OPERATING EXPENSES

Includes expenditures for goods and services which primarily benefit the current period and are not defined as personal services or capital outlays. Examples include professional services, accounting and auditing, other contractual services, travel and per diem, communications, utilities, rentals and leases, repair and maintenance, promotional activities, office supplies, operating supplies, road material and supplies, books, publications, subscriptions, memberships, and other current charges not otherwise classified.

CAPITAL OUTLAY

Outlays for the acquisition of or addition to fixed assets. This would include land, buildings, improvements other than buildings, machinery and equipment, and construction in progress.

DEBT SERVICE

Outlays for debt service purposes including principal, interest and other debt service costs.

GRANTS AND AIDS

Includes all grants, subsidies and contributions to other governmental agencies and private organizations excluding transfers to agencies within the same governmental entity.

NON-OPERATING

Includes all transfers between funds which do not represent operating expenditures including transfers between the Board of County Commissioners, the Constitutional Officers and other taxing authorities. This category also includes all reserves.

BUDGET PREPARATION AND ADOPTION TIMETABLE

The budget process and the levy of ad valorem taxes are governed by the Florida Statutes Chapters 129 and 200. These Chapters address the budget timetable from the point of the initial presentation of a proposed budget and the taxable value to the governing body. The timetable, public advertising requirements and two public hearings to adopt the budget and levy ad valorem taxes are statutory requirements. The following is an outline of the budget process employed by Palm Beach County for the preparation of the 1990-91 budget.

| | <u>Deadline</u> |
|--|-----------------------|
| Narrative Instructions mailed (Functions, Goals, Accomplishments) | 1/12/90 |
| Capital Projects instructions mailed | 2/2/90 |
| Call for 1990-91 Budget and Budget Manual given to departments | 2/9/90 |
| Training Sessions | 2/20 - 3/2/90 |
| Narratives due | 3/14/90 |
| <u>Risk Management and Motor Pool budgets due in Budget Office</u> | <u>3/14/90</u> |
| Department 5-Year requests for Capital Projects to OFMB and Engineering | 3/15/90 |
| Performance Measures due | 3/30/90 |
| <u>1990-91 Budget submittals due in Budget Office</u> | <u>3/30 - 4/13/90</u> |
| Budget Office Budget Hearings with departments | 4/23 - 5/30/90 |
| Engineering submits schedule of total CIP projects and estimated costs to OFMB | 5/1/90 |
| Draft Tentative 1990-91 Budget complete | 6/14/90 |
| Budget Office submits Draft of Tentative 1990-91 Budget to County Administrator | 6/19/90 |
| Tentative 1990-91 Budget to printer | 6/22/90 |
| Property Appraiser submits "Certificate of Value" to Board | 7/1/90 |
| <u>County Administrator submits Tentative 1990-91 Budget to Board of County Commissioners</u> | <u>7/5/90</u> |
| Board Workshops held with departments | 7/5 - 7/20/90 |
| Board advises Property Appraiser of rolled-back rate, proposed millage rate, and date, time & place of public hearings | 7/27/90 |

| | |
|---|---------|
| Budget Office summarizes Board's directions during workshops into an "Adopted Tentative" 1990-91 Budget for public hearings | 8/15/90 |
| Property Appraiser mails (proposed) tax notices to each taxpayer which includes notice of First Public Hearing | 8/23/90 |
| Public Hearing on "Adopted Tentative" 1990-91 Budget. Prior to the conclusion of the hearing, the Board shall amend the Tentative Budget as it sees fit, adopt the amended tentative budget, recompute its proposed millage rate and publicly announce the percent, if any, by which the recomputed proposed aggregate millage rate exceeds the rolled-back rate. That percent shall be characterized as the percentage increase in property taxes tentatively adopted by the Board. | 9/6/90 |
| Advertisement of "Final" Public Hearing | 9/19/90 |
| Public Hearing on "Final" 1990-91 Budget During the hearing, the Board shall amend the adopted Tentative Budget as it sees fit, adopt a Final Budget and adopt a resolution stating the millage rate to be levied. The resolution shall state the percent, if any, by which the aggregate millage rate to be levied exceeds the rolled-back rate, which shall be characterized as the percent increase in property taxes adopted by the Board. | 9/24/90 |
| 1990-91 Budget becomes effective | 10/1/90 |
| Finance Department sends out adopted 1990-91 Budgets to all departments/divisions | 10/2/90 |
| Budget Office prints official Budget documents and provides them to the Board, departments and the public | 12/1/90 |

